

2020 Annual Report



July 01, 2019 - June 30, 2020

Taxation • Motor Vehicles • Specialized Business Group • Lottery





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Always Help



Vision

To empower businesses and individuals through quality customer service, innovation, and collaboration.



Mission

To become a trusted partner to every Coloradan to help them navigate the complexities of government so they can thrive.



Message from the Interim Executive Director



Here at the Department of Revenue (CDOR), we are transforming state government to deliver the highest level of service.

We have a unique ability to impact the experience of every Colorado resident and the many visitors to our great state in a positive way through the services we provide. Whether it is taking a chance on the new Colorado Lotto+, paying taxes or renewing a driver's license or identification card online through the DMV, we have the opportunity every day to epitomize good government working effectively.

I have been fortunate to work alongside a high-performing and dedicated team department-wide that lives up to our core values that include teamwork, respect and responsible government.

This year challenged us. The COVID-19 pandemic touched every aspect of our department, from the industries we regulate to the processes we follow in issuing identification credentials, but we closed the fiscal year more resilient than ever.

We adapted internal processes and transitioned more than 70% of employees to work from home to protect their well-being and that of our customers.

We worked diligently with stakeholders to amend regulations to meet the ever-changing demands of public safety while trying to stabilize our affected industries.

We set out to meet customers where they are - usually from their homes on their computers.

We went big and aimed to digitally transform every business process we have to create a lasting culture of innovation.

Here's a snapshot of some achievements you'll see throughout this annual report.

- **DMV Highlights:** For the first time in May 2020, customers broke a record with more than 50,000 online driver license and identification card renewals in one month, which is up 35,973 over May 2019's tally of 17,544 online renewals.

The milestone was a testament to Coloradans and their efforts to slow COVID-19's spread as well as the DMV and the actions it took to expand online services after Gov. Jared Polis issued a Stay-At-Home order.

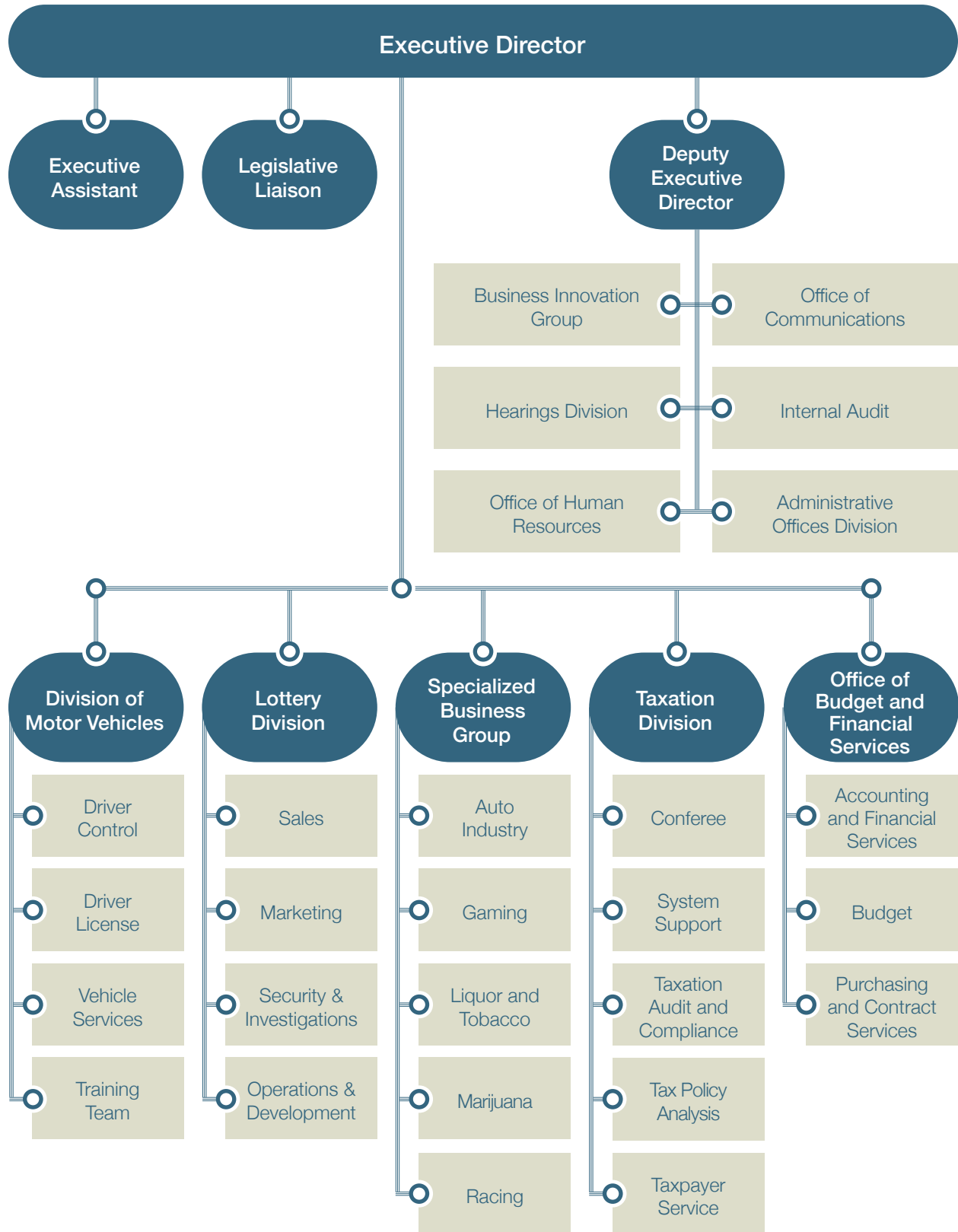
- **SBG Highlights:** The Specialized Business Group took on a new name to demonstrate the department's commitment to education and empowerment. This simple name change reflects the underlying reinvention of all they do beyond enforcement.
- **TAX Highlights:** The Taxation Division delivered Colorado's first Sales and Use Tax System (SUTS) on time and under budget. This software system streamlines the filing process for thousands of businesses, creating a single web "portal" (website) to find all sales and use taxes associated with a specific destination, as well as credits and deductions, and file a single remittance that will then go to multiple jurisdictions.
- **LOT Highlights:** Despite a sharp decrease in sales during the state's month-long Stay-At-Home order in March, Colorado Lottery sales bounced back strongly to close out fiscal year 2020 with \$658.8 million in sales, the second highest revenue year in Lottery history.

As we reflect back on the year, I am filled with immense pride for the work of this department and look forward to progress that will continue in the future!

- Heidi Humphreys
Interim Executive Director



2020 Organizational Chart





The Executive Director's Office

The Department of Revenue (CDOR) comprises the Division of Motor Vehicles, Lottery Division, Specialized Business Group's five divisions (Auto Industry, Gaming, Liquor and Tobacco, Marijuana and Racing) and the Taxation Division. In order for the four divisions to operate effectively, the Executive Director's Office (EDO) coordinates many of the vital administrative functions among them.

The EDO is committed to fulfilling the CDOR's mission and vision by living our values every day. The EDO is made up of the Administrative Offices Division (AOD), Office of Budget and Financial Services (OBFS), the Legislative Liaison, Office of Communications, Internal Audit, Business Innovation Group, and the Hearings Division. Each section under the EDO strives to assist the divisions to deliver efficient, effective and quality services for the people of Colorado.



The Administrative Offices Division (AOD)

The Administrative Offices Division (AOD) exists to support and improve business related commitments of the Department of Revenue through the following work units: Office of Research and Analysis (ORA), Facilities, Safety and Security (FSS), Records Management (RM),

Project Management Office (PMO), Forms and Graphics Development (FGD), and Document Mail Services (DMS). We provide professional, efficient, and effective service to the divisions and business groups in each area of responsibility with the focus on accountability and customer service.

Office of Research and Analysis (ORA)

ORA offers data collection and analysis services for the department. Their statistical expertise and excellent customer service is an essential reason why local, state, and federal partners continually come to CDOR for information. 2020 highlights included:

- Published retail sales tax data from January 2016 through April 2020, which has been extremely valuable to state legislators, local governments, economists and many others
- Answered nearly 500 data requests and/or questions from all types of internal and external customers

Facilities, Safety and Security (FSS)

Coordinates the leases, maintenance, modification, space planning and construction and repairs to CDOR facilities statewide. They also oversee all access controls to CDOR facilities, all fleet vehicles (225 of them), in addition to conducting building safety and security drills. 2020 highlights included:

- Executed five Lease Agreements for new locations and seven Lease Renewals
- Completed construction and relocated of the Lamar, Alamosa and Trinidad Driver License offices, and completed remodels for VSS at Pierce and MED at Cole locations
- Completed the Continuity of Operations Plans - Phase 1
- Created the CDOR State Vehicle Operations Manual for Drivers

Records Management (RM)

Vital for responsible government is the need to ensure records are maintained only as long as needed, the records can be efficiently located and retrieved, and records are disposed of appropriately to protect confidential information. The Records Management section also administers the review process for internal department-wide policies and the associated standard operating procedures to ensure the department's internal policies are current and up to date. 2020 highlights include:

- A significant emphasis has been placed on migrating record storage to 100% electronic. This effort is to speed up the natural progression from paper to electronic.

Continued on page 7



Project Management Office (PMO)

The PMO's highly professional staff keeps projects accountable to CDOR's strategic goals, maintains timelines, provides project resource management and strives toward outstanding efficiency and project success. 2020 highlights included:

- Developed curriculum, standardized templates and hosted a "Project Management 101" training for non-project managers, providing tools and techniques to manage workloads in their business units.
- Highlighted projects in the past year:
 - DMV's AAMVA State 2 State Implementation (2+ year project)
 - Lottery's "Back Office Transition" (3+ year project)
 - Taxation's TABOR Project
 - CDOR COVID-19 response building moves and relocation support

Forms and Graphics Development (FGD)

FGD develops, modifies and supports department forms, publications, signage, posters, brochures, presentations, displays, name plates, all of the associated design standards, and much more. This section also reviews Colorado tax forms produced by tax preparation software developers to ensure the forms meet the Department's tax processing and data capture standards. 2020 highlights included:

- Completed rebuilds of the Position Description form and Performance Evaluation as dynamic PDFs
- Standardized Marijuana Enforcement Division's forms and books
- Developed a CDOR Customer Satisfaction Survey and Kiosks and deployed to 14 locations with minimal cost to the department

Document and Mail Services (DMS):

Processed and distributed all incoming and outgoing mail for the department while also offering tax form requests and distribution and storage of CDOR forms/document ordering. 2020 highlights include:

- Tax Files pulled 34,098 tax returns in FY20.
- Mail services processed -
 - 5,930,878 - Out-going mail pieces
 - 769,336 - Incoming mail documents

AOD

SNAPSHOT

OFFICE OF RESEARCH AND ANALYSIS

Answered Nearly
500
Data Requests

FACILITIES, SAFETY AND SECURITY

Executed **5** Lease Agreements for **NEW LOCATIONS**

RECORDS MANAGEMENT



Emphasizing Migrating Record Storage to **100% ELECTRONIC**

PROJECT MANAGEMENT OFFICE

Managed COVID-19 **BUILDING MOVES**

FORMS AND GRAPHICS DEVELOPMENT

How did we do?
DEVELOPED & DEPLOYED
Satisfaction Survey

DOCUMENT AND MAIL SERVICES

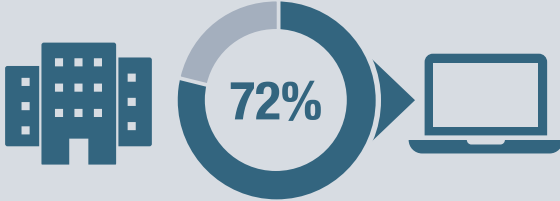



Tax Files Pulled
34,098
Tax Returns in FY20

Continued on page 8

Source: AOD

Business Innovation Group (BIG)

BIG SNAPSHOT

| | | |
|--|---|---|
| <p style="text-align: center;">BIG & OFFICE OF INFORMATION TECHNOLOGY (OIT) TRANSITIONED</p> <div style="text-align: center;">  <p style="font-size: 2em; font-weight: bold; margin: 0;">72%</p> </div> <p style="text-align: center; margin-top: 10px;">OF WORKFORCE TO A TELEWORK ENVIRONMENT WITHIN THE INITIAL WEEKS OF THE PANDEMIC</p> | <p>THE SALES AND USE TAX SIMPLIFICATION (SUTS) SYSTEM</p> <div style="text-align: center;">  <p style="font-weight: bold; margin: 0;">DELIVERED 7 WEEKS EARLY</p> </div> <hr/> <p>TRANSITIONING OVER</p> <div style="text-align: center;">  <p style="font-size: 2em; font-weight: bold; margin: 0;">1,000</p> </div> <p style="font-weight: bold; margin: 0;">DESK PHONES TO SOFTPHONE TECHNOLOGY</p> | <p style="text-align: center;">REDUCED OIT COMMON POLICY COST</p> <div style="text-align: center;">  <p style="font-size: 2em; font-weight: bold; margin: 0;">\$6M</p> </div> <hr/> <p style="text-align: center;">BUILD A STATE-WIDE eVPN PLATFORM THAT SUPPORTS UP TO</p> <p style="font-size: 2em; font-weight: bold; text-align: center; margin: 0;">40,000</p> <p style="text-align: center;">REMOTE WORKERS</p> |
|--|---|---|

Source: BIG

Department of Revenue’s Business Innovation Group (BIG) was founded in July 2019 with a mission to support all CDOR divisions by bridging the gap between business requirements and technology solutions to achieve the goal of agile digital transformation department-wide. BIG’s “Matrix Management” model sets the group apart by leveraging existing CDOR resources to create self-organizing teams that tackle large work backlogs in short “Sprints.” Each division and line of business’ technology platform is managed by a product owner who works directly with the business to transform business processes into digital transactions aligned with technology strategy. This framework drives the highest rate of return in the shortest period of time possible from our technology investments, and is commonly referred to as an “Agile Scrum Framework”.

In Fiscal Year 2020, BIG implemented the following initiatives:

- The Sales and Use Tax Simplification (SUTS) system using the Agile Scrum Framework as a “Proof of Concept.” SUTS was delivered seven weeks early and 56 percent under budget.
- Reducing the Office of Information Technology (OIT) common policy cost by over \$6M annually by realigning teams while improving the OIT effectiveness to CDOR.

- Responding to the pandemic by leading an effort to build a State-wide eVPN platform that supports up to 40,000 remote workers along with deploying over 500 new laptops within days.
- Transitioning over 1,000 desk phones to softphone technology saving over \$31K per month.
- Tripling technology functionality changes of major programs such as GenTax and DRIVES.
- Reducing the impact of planned outages due to system maintenance resulting in avoidance of productivity loss.
- Instituting an Agency-wide Agile Scrum Framework as a new platform for productive work.

This year, BIG and OIT transitioned 72 percent of the workforce to a telework environment within the initial weeks of the pandemic. This reinforced the leadership team’s decision to also vacate multiple buildings to address the budget shortfall, increase public and employee safety, and honor the Governor’s request for the various stages of distancing required to address the spread of the pandemic. With the continued emphasis on virtual services and digital transformation, the BIG team will be instrumental in helping the CDOR create new ways to interact and conduct business with external stakeholders, employees and the public at large.

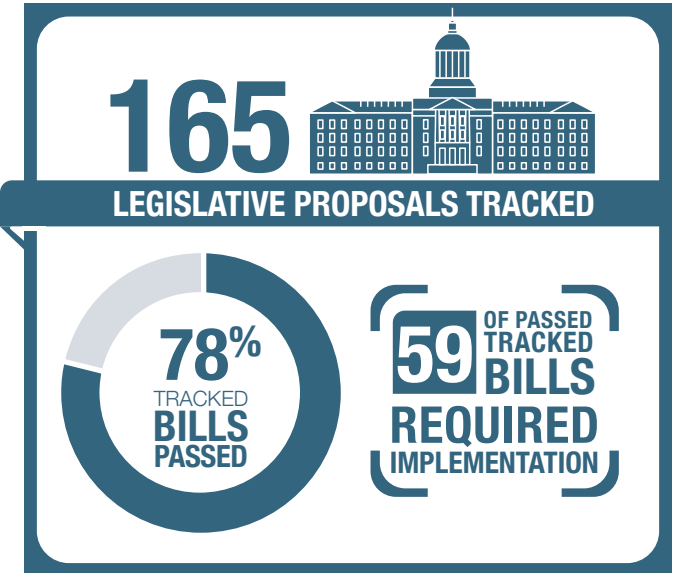
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Legislative Liaison

The Legislative Liaison works directly with the General Assembly to make sure the department meets their demands, which includes, among other duties, drafting fiscal notes and providing testimony. Our legislative team covers all legislative activity, including assessing and negotiating proposed legislation, directing the department's responses to legislative proposals, developing strategies to gain support for departmental initiatives including, offering alternatives to proposed legislation which might affect the department, and providing outreach to stakeholder groups.

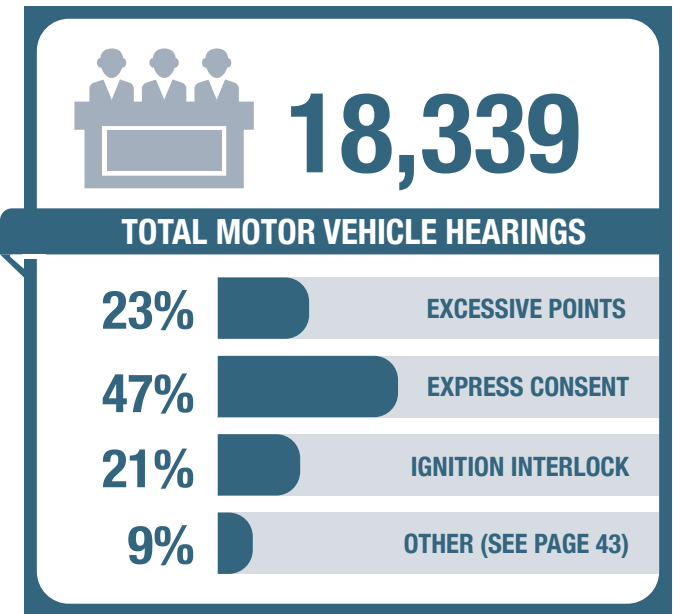
During the 2020 legislative session this year, the department tracked 165 bills. Seventy eight of those bills passed and 59 required a certain level of implementation. A complete 2020 Legislative Digest can be found on page 89.



Source: Office of the Legislative Liaison

Hearings Division

The Hearings Division provides fair and efficient administrative hearings for the Department and its constituent divisions, hosting 20,460 motor vehicle hearings this year. These hearings resolve matters involving various CDOR regulatory divisions and driving privilege cases brought by the Division of Motor Vehicles. The Division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions. The 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 to ensure due process to those who are challenging an adverse action by the Department. The Hearings Division's decisions and orders are subject to appellate review. The Division also issues written rule reports and reviews and makes recommendations regarding proposed rule changes prior to their adoption and publication in the Code of Colorado Regulations. ■



Source: Hearings Division



More information about this department visit

cdor.colorado.gov/hearings-division



Division of Motor Vehicles

The Division of Motor Vehicles (DMV) provides motor vehicle, driver, and identity services that promote public safety, trust, and confidence. The DMV is comprised of: Driver License, Driver Control, Vehicle Services, Emissions, Training Team and Investigations. In addition, the 64 County Clerks and Records 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.

It's rare that a single event can define an organization in the way that the COVID-19 pandemic has done for the Division of Motor Vehicles. The impact to customers as the DMV closed its doors was unprecedented. As life for customers didn't stop, DMV quickly pivoted to ensure customers had access to DMV services. Thanks to the resiliency of our staff, a lot of long hours and teamwork that took thinking outside of the box to a new level, the DMV was able to come together to serve Colorado.

Driver License Section

About 388 DMV employees work in the Driver License Section, with 95% of those, or about 345, working in 37 state DMV offices, where they would normally see more than 110,000 customers every month for driver license services alone. Another 10,000 customers complete driver license transactions in their county motor vehicle offices, which also closed for the pandemic. Closures of offices led to an increase in online and mail-in transactions, as well as a substantial increase in calls coming into our call centers. Online renewals reached new records in May and June 2020 issuing over 50,000 online renewals in those months.

Most of the in-office employees are customer-facing and were not in a position to work remotely, by the end of the first week of the closure, 31% of driver license employees were able to work from home or in an office where social distancing could be maintained. This effort required immediate low- or no-cost solutions, reallocation of equipment, and employees who were ready to meet the challenge of learning new things. Employees were assigned to assist call centers, process online transactions, assist the Driver Control Section with the State-to-State transition and enter DOT medical cards, assist the Vehicle Services Section with emissions letters.

To best assist customers, the DMV worked to allow some customers to renew online, when they previously would have had to come into an office. This included those turning 21 years old, and customers over 65. Emergency orders were put in place, helping additional customers to renew their credentials and avoid coming to an office.

Customers who were eligible to use online services were encouraged to do so, and those who were not eligible received a two-month extension on the credential expiration date. Some customers received



The DMV installed protective glass at counters in all driver license offices before reopening to the public after being closed due to COVID-19.

two extensions to allow them additional time to renew. These extensions were issued in April and May of 2020.

Reopening Safely

The safety of our customers and employees remained a top priority as the administration created plans to reopen. The DMV worked quickly to procure and install glass partitions at all counters in every state driver license office. A screening system, mask and social distancing requirements, and cleaning procedures were also put into practice.

With the Governor's emphasis on keeping truckers on the road to maintain supply chains, a plan was created to first reopen nine offices by appointment only to commercial drivers in need of services six and a half weeks after the DMV closed its doors. This allowed employees to process customers who had to come into an office, while not overwhelming the safety measures being tested. This successful reopening led to additional offices reopening the following week, with all but one office reopening by May 15. The Trinidad office is co-located in a county-owned building and reopened when Las Animas County reopened in June.

While offices had reopened, how they functioned had changed significantly. Requiring appointment limits for the number of customers that can be seen each day, and that number was further reduced by the need to maintain social distancing within offices. By the end of

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The DMV worked with Rio Blanco County officials to bring a pop-up Driver License Office to Meeker. The office serves residents who would normally need to make a 200-mile round trip for driver license services.

June, offices were back to seeing more than 68,000 customers in an office. Prior to the pandemic, just 24,000 customers took advantage of online services, despite the number of eligible customers being twice that. In June, more than 53,000 driver license customers used online services.

Vehicle Services Section

The Vehicle Services Section was greatly affected the closure of county motor vehicles offices and all emissions testing stations. The DMV made changes to allow county offices to waive late fees from March through June, the Vehicle Services Section created a letter for customers to keep with them in case they were contacted by law enforcement due to an expired registration. The section continued to support county offices, many of which were continuing to process transactions online and by mail.

Driver Control Section

The Driver Control Section maintains driver records, processes citation payments, manages the Interlock program, operates the Law Enforcement Communications Center and combats identification and motor vehicle fraud through the Motor Vehicle Investigations Unit. Some in-office transactions were affected by the closure of the Pierce location, and the section saw a significant increase in mailed-in transactions. In January, the DMV joined the State-to-State Verification program, which is a means for states to electronically

check with all other participating states to determine if an applicant currently holds a driver license or identification card in another state. Reallocated personnel from the Driver License Section was able to assist with record review and reconciliation for this project.

Application Support Team

The Application Support Team brings together Production Support, which manages changes and corrections to the DMV DRIVES software, and the DMV training team, which provides training support to both the DMV and county offices. These valued employees work behind the scenes to ensure state and county users of the systems have the support and training they need. They answered 10,551 phone calls from DRIVES users and created 7,922 help desk tickets to help resolve concerns for users.

In addition to DRIVES user support, the DRIVES Production Support team managed 2,695 changes and corrections to the DMV DRIVES software. The Application Support Team's production support unit transferred to BIG this fiscal year.

Pre-COVID-19

There were certainly other accomplishments prior to March, and we don't want them to be overshadowed by the pandemic. The DMV opened a new pop-up Driver License Office in Meeker, which will help keep residents

Continued on page 14



Kidney recipient Juan Carlos Montanez thanks Licensing Technician Brittany Palomino on Dec. 18, 2019, at the Westminster Driver License Office. Montanez delivered roses as a sign of appreciation for the critical role licensing technicians play in registering organ, eye and tissue donors.

in that area from making the 200-mile round trip to the next closest facility for their driver license services. Offices in Lamar and Alamosa were either upgraded or relocated. New employees were hired and long-time employees retired.

DMV staff still worked hard to meet its goals, despite the disruptive end to the fiscal year. Everyone talks about a “new normal” now, but what does that look like for the DMV?

In May 2020, BIG assisted the DMV during the pandemic by providing innovation and technology solutions to increase overall productivity and customer service, chiefly with our call centers, which all saw a

significant increase in call volume from March through the end of the fiscal year.

The adjustments the DMV had to make during the pandemic will lead to additional changes that will lead to a digital transformation within the DMV, which BIG will support. The DMV currently offers 35 online services, but the goal is to increase that to more than 100. The pandemic highlighted areas where many of these changes can happen. This won’t happen overnight. The transition will require process changes, significant programming, and in some cases, legislation, but the DMV of the past is just that, one of the past. The DMV of the future is looking to be one of greater convenience, perhaps bringing with it greater satisfaction. ■



More information about this department visit

www.colorado.gov/dmv



Lottery Division

Since 1983, the Colorado Lottery has been creating engaging and entertaining games of chance. Launching with just one Scratch game, today the Lottery offers players upwards of 50 different Scratch games every year, ranging from \$1, on that first day up to a \$50 game launched this year, one of the Lottery's strongest sellers. The Lottery's draw games have grown too. The Lottery launched a new and improved Colorado Lotto+ game in 2019. All with the singular mission to support the outdoors and schools.

Since it began, the Lottery has returned more than \$3.5 billion to outdoor parks, recreation, open space conservation and school infrastructure projects by supporting its proceeds beneficiaries through the sale of Lottery games. As it looks to the future, the Lottery is further reimagining itself by leveraging technology and innovating to create new games that will excite and entertain a new, broad and diverse group of Coloradans to engage them in supporting the great outdoors and schools.

The Colorado Lottery's Three Pillars



Revenue

Scratch games are the strongest growth product category for the Lottery and aside from the large jackpots demonstrate the best sales results for the organization. Scratch sales have grown more than 20% over the past two years. That growth can be attributed to the organization's commitment to following industry best practices for the product category. One example of best practices is to offer more games for players to choose from at all price points, with more emphasis on higher price point games. Scratch sales set an all time record this year and were critical to the Lottery reaching its second most successful sales year. Fiscal year 2020 ended only slightly under fiscal year 2019, which was the largest revenue year in history.



Responsibility

The Colorado Lottery is committed to becoming one of the most responsible lotteries in the world. To achieve that goal, this year it earned the Level 2 certification in Responsible Gaming from the World Lottery Association and applied for Level 3. It's not just about a certificate. This commitment represents a significant investment in executed programs across Lottery disciplines to help protect players and adopt global best practices. New this year, the Lottery implemented retailer and staff training, conducted quarterly research and developed specific marketing guidelines around problem gambling. The Lottery hopes to achieve Level 3 certification in fiscal year 2021 and submit its application for Level 4, an achievement only eight other lotteries in the U.S. can claim.



Conservation

More than being the only lottery in the world whose proceeds are dedicated to supporting the outdoors, the Colorado Lottery is evolving into an organization for which conservation and stewardship are a key focus. This year, for the first time ever, the Lottery went beyond being just a financial supporter to bringing manpower to its efforts. The Lottery's Runyon to the Res inaugural clean-up event brought more than 200 volunteers together to pick up trash along the banks of the Arkansas River that runs through the city of Pueblo. Lottery staff, players and vendor partners joined Colorado Parks and Wildlife, City of Pueblo Parks and Recreation, the Nature & Wildlife Discovery Center, the Sierra Club and members of the community to work on a 7.5-mile section of the river, with another clean-up event planned for next fall.





Lottery proceeds helped protect the Monument View Trail in Fruita, Colo., and created new playgrounds for children across the state. "Joe B." showcases his two \$1 million winnings in one day.



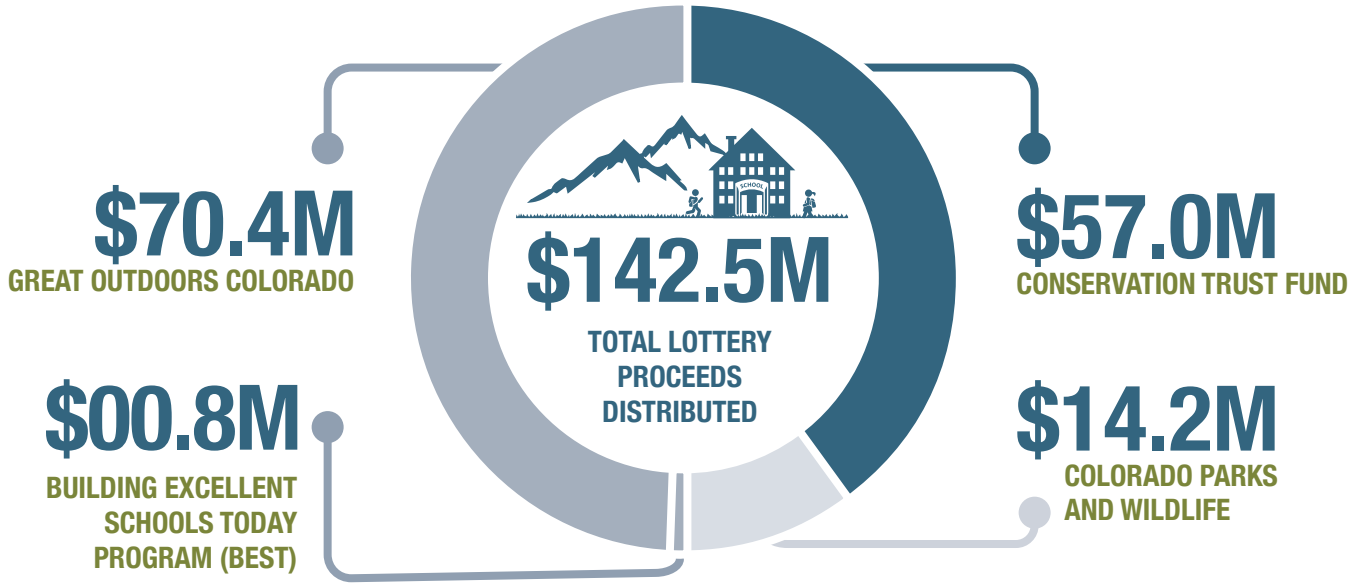
Despite a decrease in sales of nearly 20% during the state's month-long Stay-At-Home order in March, Colorado Lottery sales bounced back strongly to close out fiscal year 2020 with \$658.8 million in sales, the second highest revenue year in Lottery history. The organization ended the year just 3% under fiscal year 2019, which was a record-breaking year for the Lottery.

Loyal players and retailers helped keep Lottery sales strong to support all of the important statewide projects funded by Great Outdoors Colorado (GOCO), Colorado Parks and Wildlife, Conservation Trust Fund and Building Excellent Schools Today. Retailers who were essential businesses and remained open during the state shut down continued

to make tickets available to players, which helped the Lottery meet the cap to support GOCO's commitment to help build new parks and trails, fund open space conservation projects and build school infrastructure.

In addition to the steady rise of Scratch ticket sales, Lottery's successful year can also be attributed to Colorado Lotto+, which launched in September 2019. Increased Scratch and Colorado Lotto+ sales helped make up for decreased Mega Millions and Powerball sales, due in part to low jackpots, changes to reset jackpot amounts and the coronavirus.

Continued on page 18



Formula for distribution of funds is as follows: Great Outdoors Colorado (up to 50%, capped at \$70.4 million in fiscal year 2020); Conservation Trust Fund (40%); Colorado Parks and Wildlife (10%); Building Excellent Schools Today (BEST) grant program (spillover funds in excess of Great Outdoors Colorado distribution). Data found on page 57.

Even with some pandemic-related sales decline, the Colorado Lottery celebrated the milestone of reaching the funding cap for GOCO in June. This year the Lottery provided \$70,364,774 million in proceeds dollars to GOCO to fund parks, recreation, conservation and open space projects.

Of the approximately 22-24 cents of every dollar in sales of Lottery games being reinvested in the state, 50% of those proceeds are committed to GOCO up to a cap, 40% to Colorado Parks and Wildlife and 10% to Conservation Trust Fund. Once the GOCO cap is reached, additional GOCO proceeds dollar spills over to the Building Excellent Schools Today (BEST) grant program. Set at \$35 million in 1992, the GOCO cap is adjusted annually for inflation.

“Many partners, including local governments, nonprofit land trusts, and Colorado Parks and Wildlife rely on GOCO funding to enrich Colorado communities and connect more people to our great outdoors. The Lottery and its players help GOCO invest in everything from new and improved parks and trails to local fairground upgrades and conserved lands that benefit our state’s people and wildlife,” said Chris Castilian, GOCO executive director. “We are so grateful to the Lottery and celebrate your hard work and this achievement. More conservation and recreation projects that impact Coloradans’ quality of life, and that help build stronger local economies, will be realized thanks to you!” ■



More information about this department visit

www.coloradolottery.com



Specialized Business Group

In fiscal year 2019-20, the Enforcement Division became the Specialized Business Group to reflect more accurately in the division's name the mission of empowering licensees, industry members, and stakeholders to navigate the regulatory environment so their specialized businesses may thrive.

The Specialized Business Group focuses on ensuring consumer confidence and serving the citizens of Colorado by keeping them safe from fraud, unsafe products, unfair business practices, and illegal activities. The divisions that make up the Specialized Business Group monitor conformity with Colorado laws through education, outreach, licensing, inspections, and compliance activities in conjunction and cooperation with local and state enforcement officials, local licensing authorities, the industry, advocacy, community groups, and the general public.

With careful and purposeful regulation and rulemaking, the Specialized Business Group is designing industry-standard practices that empower businesses to thrive in a safe, regulated market. Demonstrated within the five divisions making up the Specialized Business Group are shared compliance and regulatory practices, along with a united mission of empowerment.

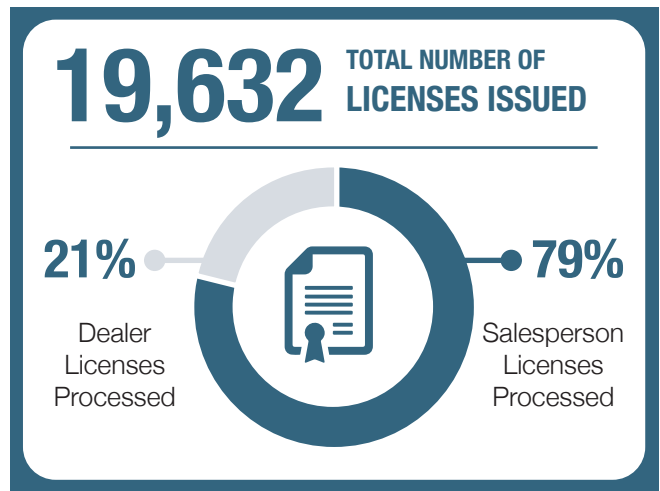


Auto Industry Division

The Auto Industry Division regulates the motor vehicle and powersports industries with a balanced emphasis on education, compliance, and enforcement of applicable laws and regulations. We act as the administrative arm in the licensing and regulation of motor vehicle/powersports dealers, used motor vehicle/powersports vehicle dealers, wholesalers, wholesale auto auctions, and salespersons for the Motor Vehicle Dealer Board.

The Motor Vehicle Dealer Licensing Board is responsible for licensing and regulating the sale and distribution of motor vehicles, promulgating consumer protection regulations, and licensing all salespersons and those with ownership interests in new and used auto dealerships. The Motor Vehicle Dealer Board is authorized and empowered to promulgate, amend and repeal rules, review licensing matters, review complaints, discipline licensees when necessary, conduct rulemaking hearings, set fees, and delegate authority to the board's executive secretary.

The Auto Industry Division is responsible for ensuring that licensees and applicants are of good character and are in strict compliance with all material provisions of the Colorado Motor Vehicle Industry and Powersports Industry License Laws and Regulations. In fiscal year 2019-20, the Licensing Team processed a total of 4,174 dealer licenses and 15,458 salesperson licenses.



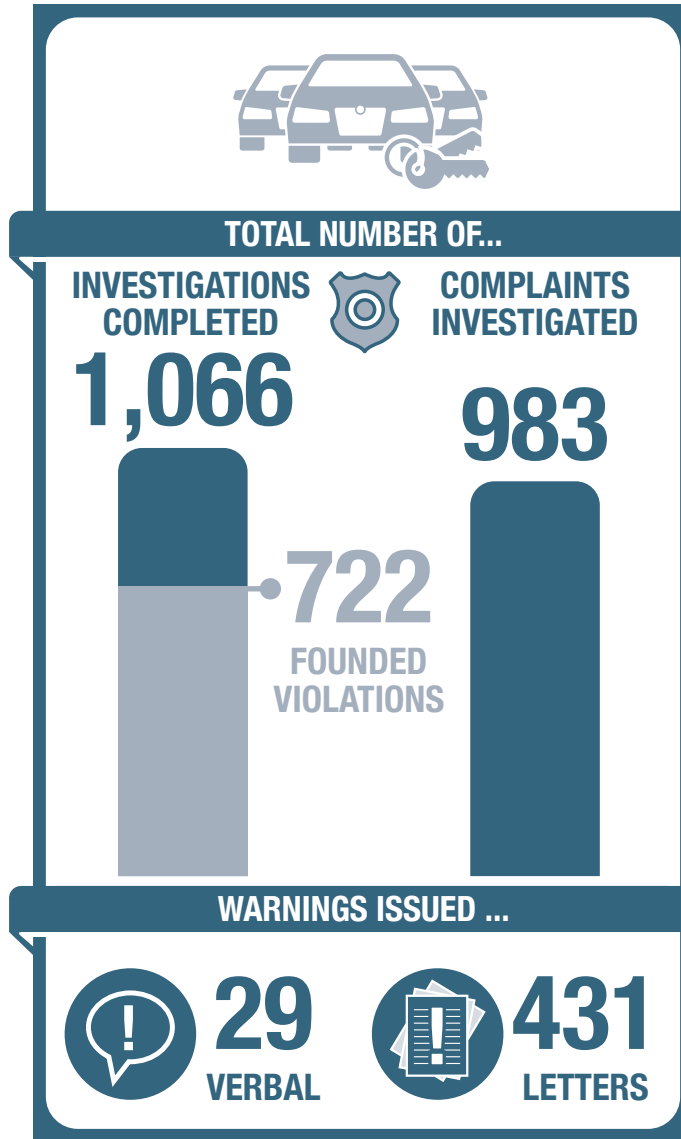
Data found on page 58

The Background Investigation Team is tasked with performing a complete and thorough investigation into an applicant's licensing, criminal, and financial character. During the 2019-20 fiscal year, the Auto Industry Division completed 570 background investigations on motor vehicle and power sports dealers and salespeople.



The Auto Industry Division investigates when a consumer is concerned that they may have been the victim of violations of Colorado law or Dealer Board regulations perpetrated by a Colorado motor vehicle or powersports dealer or salesperson. To diminish illegal activities and fraud from the motor vehicle industry, the Enforcement Section received 983 consumer complaints and completed 1,066 investigations resulting in 722 founded violations and four criminal summons issued. The Motor Vehicle Dealer Board was presented with 258 investigation cases.

Continued on page 21



Data found on page 59

In response to the COVID-19 crisis, the Auto Industry Division worked extensively with stakeholders and licensees to create operating procedures to allow the continuation of sales during the pandemic. With the execution of multiple Executive Orders issued by the Governor and Public Health Orders by Colorado Division of Public Health and Environment, the Motor Vehicle Dealer Board held multiple emergency rule sessions to pass sets of emergency rules allowing the continuous sale of motor and powersports vehicles with health and safety considerations put into place. ■



More about this department visit

www.colorado.gov/enforcement/aid



Division of Gaming

The Division of Gaming licenses and regulates the Colorado limited gaming industry, including gaming devices, facilities, personnel, and activities. The Division also enforces the laws contained in the Limited Gaming Act, as well as rules and regulations promulgated by the Colorado Limited Gaming Control Commission. The Division is comprised of six sections that carry out the primary functions of processing and investigating gaming license applications, patrolling casinos to enforce gaming laws and regulations and to handle patron complaints, conducting revenue and compliance audits of casinos, approving gaming devices and systems, and administering the Division.

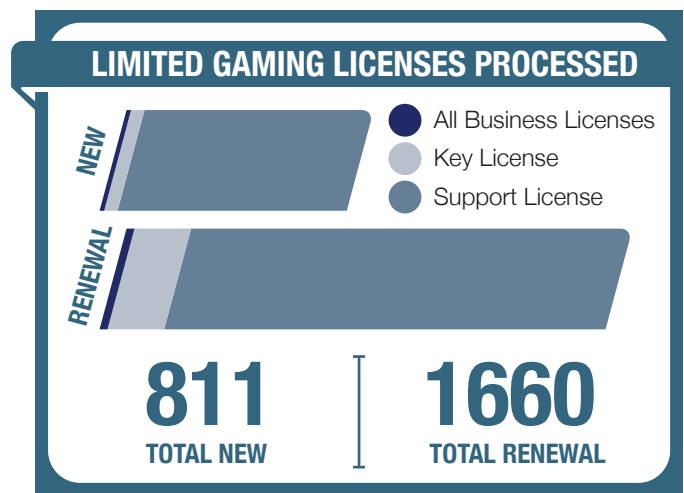
Limited Gaming:

A constitutional amendment, approved by voters in the state on Nov. 6, 1990, established the basic framework of limited gaming in the state of Colorado. Only allowed in the towns of Black Hawk, Central City, and Cripple Creek, limited gaming was approved to revitalize and maintain the integrity of these three communities.

“Limited gaming” was defined as a maximum single bet of \$5 on slot machines and live blackjack and poker games. By definition, slot machines include video poker, blackjack and keno machines. On Nov. 4, 2008, Colorado voters approved Amendment 50, which gave the electorate in Black Hawk, Central City and Cripple Creek the option to approve 24-hour gaming, added the games of craps and/or roulette, and raised the maximum wager limit to \$100.

All revenues generated from limited gaming in Colorado — gaming tax revenues along with license and application fees paid by casinos and other revenues — are placed in the Limited Gaming Fund. Before any monies are distributed via the Limited Gaming Fund, the expenses of running the Commission and the Division of Gaming must be paid, and two months of operating expenses for the Division must be placed in escrow. In 2020, The Division of Gaming distributed a total of \$66,228,386 from the Limited Gaming Fund to designated agencies and organizations. After these obligations are met, the remaining money is distributed back to Colorado communities and programs.

Due to the massive outbreak of the COVID-19 virus across Colorado, on March 19, 2020, the Colorado Department of Public Health and Environment issued Public Health Order 20-22 temporarily closing all casinos operating in Colorado. The mandated public health closure had an extreme impact on not only the casino industry but



Source: Division of Gaming

also the mountain gaming towns and counties in which limited gaming is permitted. After a 93-day shutdown, on June 17, 2020, casinos were allowed to reopen with strict health and safety practices in place and limiting offerings to slot machines. During this turbulent time, the Division of Gaming worked with the industry, the health departments, the Governor’s office, and licensees to navigate the closing and reopening of the industry in Colorado, as well as developing guidelines and health and safety measures to keep patrons and employees safe during the pandemic crisis.

Sports Betting:

On Nov. 6, 2019, Colorado voters passed Proposition DD, establishing Colorado as one of many states across the country to allow legal bets on sporting events since the Supreme Court ruling struck down a law that banned sports betting in most U.S. states. The passage of Proposition DD, authorizing HB 19-1327, the Colorado

Continued on page 23



SPORTS BETTING TIMELINE

CLGCC - Colorado Limited Gaming Control Commission

NOV. 6
2019

Colorado Voters Pass Proposition DD, allowing sports betting in Colorado

NOV. 21
2019

CLGCC approved rules that authorized the Division to accept Sports Betting applications

NOV. 27
2019

The Division starts accepting applications for Sports Betting Licenses

JAN. 16
2020

Rule 3 approved by the CLGCC

FEB. 20
2020

Rule 1,2,4-10 approved by the CLGCC

APRIL 16
2020

CLGCC approves official sports betting catalog of Events and Wagers

MAY 1
2020

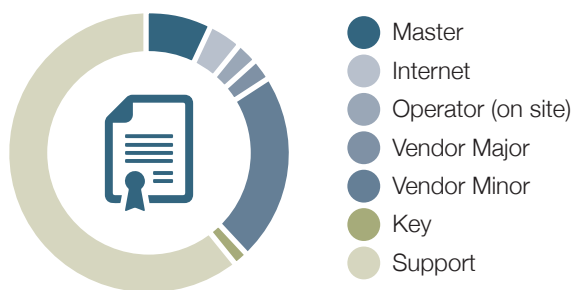
Sports Betting Legal and begins in Colorado

Limited Gaming Control Commission, and the Colorado Division of Gaming became the statutory authority over the regulation of legalized sports betting in Colorado. By a very narrow margin, Colorado voters approved a ten percent (10%) tax on the net proceeds of sports bet wagering. With the passage of Proposition DD, the Division of Gaming was charged with the regulation, and therefore, implementation of sports betting in the state of Colorado in a manner that ensured honesty and integrity in sports betting gaming. Legalized, regulated sports betting began in Colorado on May 1, 2020.

Anticipating the aggressive time frame to establish a regulatory environment for sports betting in Colorado, prior to the November 2019 vote, division staff began researching best practices and lessons learned from other states in the country who had legalized sports betting before the Colorado voters approved it. Since 1991, the Division of Gaming and the Colorado Limited Gaming Control Commission (CLGCC) have overseen a robust industry of limited stakes gaming in Colorado, and the Division applied the same successful regulation model to ensure the integrity of the sports betting industry. On Nov. 21, 2019, the CLGCC approved emergency rules that authorized the Division to begin accepting sports betting gaming license applications and the sports betting license fee schedule. The Division began accepting applications for sports betting master, internet operator, retail operator, vendor minor, and vendor major licenses on Wednesday, Nov. 27, 2019.

The Division staff engaged industry stakeholders in productive conversations by holding rulemaking sessions with industry operators, regulators, sports teams and problem gaming representatives to develop sound and fair rules for the new sports betting landscape in Colorado.

460 TOTAL NUMBER OF SPORTS BETTING LICENSES



Source: Division of Gaming

The Division worked extensively with stakeholders, holding meetings with over 70 various industry representatives, to ensure that the regulations put in place in Colorado incorporated the needs of the gaming and sports betting industry, as well as provided an excellent and robust entertainment option for the Colorado bettor. After conducting multiple days of stakeholder workshops, the Division presented the agreed-upon rules to the Colorado Limited Gaming Commission for approval on Jan. 16, 2020 (Rule 3) and Feb. 20, 2020 (Rules 1, 2, 4-10). The Commission approved the rules unanimously, thus ensuring that the implementation of sports betting in Colorado would start with a set of rules to guide the business decisions and operations of authorized, licensed sports betting operators.

Continued on page 24

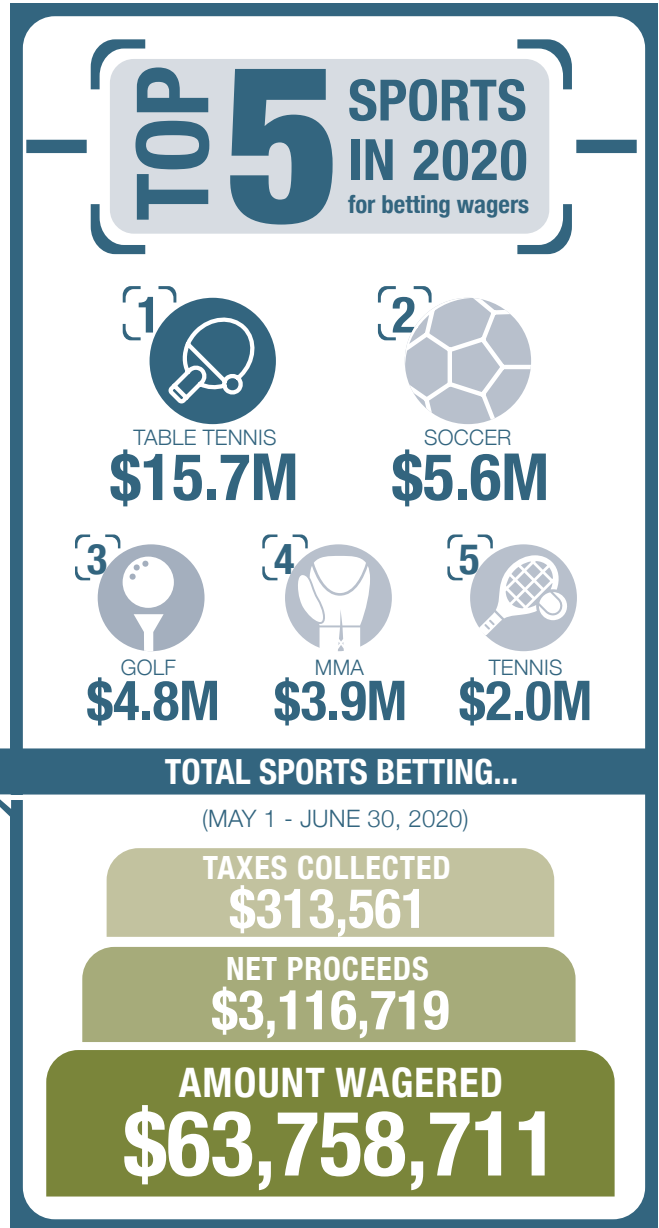


To identify the types of bets allowed, the Division identified, researched, and developed an extensive sports betting catalog that lists and tracks all approved sports, wagers, and leagues sanctioned in the Colorado market. The publication of the extensive and comprehensive sports catalog, approved by the Colorado Limited Gaming Control Commission on April 16, 2020, allowed for a smooth opening for sports betting. Additionally, the Colorado Limited Gaming Control Commission approved a proposed operational fee, chargeable to sports betting operators, to cover the administrative costs to regulate sports betting, which allowed the maximum amount of tax revenues to be distributed to beneficiaries.

Between November 2019 and May 2020, the Division of Gaming staff conducted background investigations on all license applications for sports betting operators and vendor licenses. During this period, the Colorado Limited Gaming Control Commission reviewed and approved 33 master licenses, 18 internet operators, 11 retail operator licenses, 11 vendor major licenses, 103 vendor minor licenses. The Division issued five key sports betting licenses and 279 support sports betting licenses to persons working in the sports betting industry.

Due to the COVID-19 pandemic and temporary closure of Colorado casinos, the Division faced a critical decision on whether to move forward with the statutorily defined start date of sports betting. The Division decided to move forward with the May 1 start date and subsequently adapted practices and procedures to a virtual format. Division staff worked tirelessly to continue forward with setting up the sports betting industry in Colorado to make sure those operators who wanted to open on May 1 were able to do so.

On May 1, 2020, sports betting became legal in Colorado, and the Division guided four internet operators with minimal offerings through a successful soft launch. Additional internet and retail operators entered the market in the months following the initial launch. The total amount wagered in Colorado for the first month of legalized sports betting, May 2020, totaled \$25,621,761.63 with the total taxes due of \$96,537.55. The total amount wagered in June 2020 totaled



Data found on page 61

\$38,136,949.16, a percentage increase of 49% over the total amount wagered in May 2020, and the total taxes collected from the Net Sports Betting Proceeds were \$217,023.40. Despite the COVID-19 pandemic affecting the entire nation and the cessation of professional and collegiate sporting events, the Division successfully launched sports betting in Colorado. ■



More information about this department visit

www.colorado.gov/enforcement/gaming



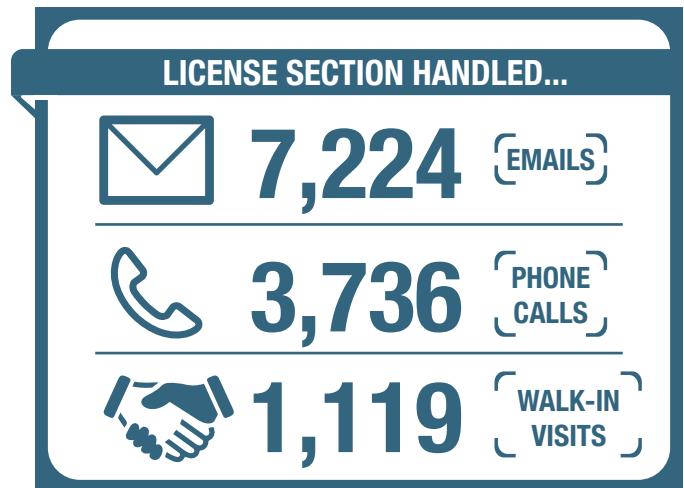
Liquor and Tobacco Enforcement Division

The Liquor and Tobacco Enforcement Division (LED) licenses persons who manufacture, import, distribute or sell alcoholic beverages, and regulates the sale and distribution of liquor within the state by promoting awareness of and enforcing the provision of Liquor, Beer, and Special Events Codes. The Tobacco Enforcement Program enforces laws that prohibit the sale of tobacco products to minors, allowing the state to meet federal standards and qualify for the Substance Abuse Prevention and Treatment block grant. We ensure licensees statewide comply with Colorado Revised Statutes by investigating complaints regarding licensed establishments, or sales without a license, received from community members, stakeholders, and local law enforcement personnel. Compliance investigations ensure compliance and prevent sales of alcohol to persons under 21 years of age.

During the 2019 legislative session, the Liquor Enforcement Division worked with stakeholders on SB 19-11, otherwise known as “the beer is beer” issue, eliminating multiple licenses for fermented malt beverages, which was signed into law on Jan. 29, 2019. Additionally, the Division worked on industry legislation including, SB 19-142 Hard Cider Exemption, SB 19-141 Entertainment Districts, SB 19-200 Alcohol Beverage Consumption National Western Center, SB 19-028 Allow on and Off-Premises Beer Licenses in Rural Areas, HB 19-1230 Marijuana Hospitality Establishments, HB 19-1076 Colorado Clean Indoor Air Act-Electronic Smoking Devices, and HB 19-1033 Local Governments May Regulate Nicotine Products.

During the 2019-20 fiscal year, LED’s management team and legal department led in an intensive rulemaking process with liquor industry stakeholders to review the value of labor and regulations 47-307 thru 47-407. Additionally, the LED issued and adopted many emergency regulations, as they were deemed necessary to adjust fees or implement legislative changes. The 2020 legislative year heavily affected the LED, while the management team and the legal team were able to adjust rulemaking priorities and process implementation accordingly to help form more robust relationships between the LED and the industry members.

Increasing transparency and accountability, the management team and legal department successfully acquired the process for administrative actions, by which stipulations and other actions are negotiated with licensees by developing an entirely new system for checking and generating such actions. The legal department was also instrumental in responding to numerous requests for statements of position, working



Source: Liquor and Tobacco Enforcement Division

closely with the director and the Attorney General’s office to construct responses that align with the mission and interpretations of the Division as a whole.

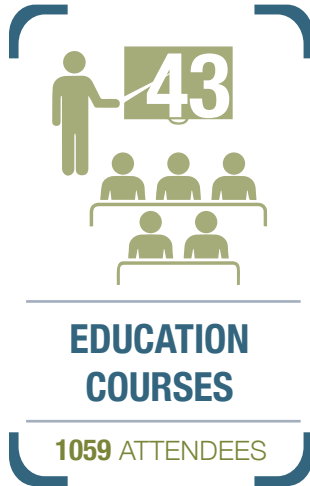
The Liquor Enforcement Division had 14,882 outstanding liquor licenses and permits as of Dec. 31, 2019. The licensing section is responsible for processing a renewal application yearly for each one. The licensing section issued 1,938 new or transferred licenses during 2019. Of the 1,938, 671 were concurrent review, and 580 were transfer applications. Eighty-four percent of these issued licenses were completed within ninety days. The licensing section also approves various types of supplemental permits, changes in corporate structure, license premise modifications, and certain special event permits. In all, the licensing section approved 4,236 applications in 2019.

Continued on page 26



Source: Liquor and Tobacco Enforcement Division

In addition to assisting stakeholders and processing license applications and permits, the licensing section and LED staff provided training during the January 2019 County Clerks of Colorado conference, attended the Colorado Municipal Clerks Association conference in October 2019, and conducted a licensing training hosted by the City of Loveland in June 2019. The LED also set up a portion of its website dedicated to local licensing authorities called the “Clerk’s Corner,” and organized quarterly clerk meetings called the “Clerks Round Table.”



In 2019, there were 4,464 special events approved in the state of Colorado. Local licensing authorities approve their special event permits in a majority of circumstances. In these instances, there is a statutory reporting requirement to the LED, and the LED compiles a list of locally approved special events permits for publication on its web page. The licensing section was responsible for approving 165 special event permits in 2019.

The Investigations section investigates and reports on complex liquor industry violations. In 2019, the investigations section completed 65 cases of trade practice violations involving the gifting of equipment or other goods to retail licenses to influence product placement. The in-

vestigations section also completed two cases of note that involved the use of common carriers to deliver alcohol from non-qualifying licensees, which is prohibited. These cases are labor- and document-intensive and require a significant amount of time and resources. The Investigations section completed 41 short check settlements, 251 licensing background investigations, 26 manager permit background investigations, and four employee background investigations in 2019.

To promote safe communities and public safety, the Enforcement section of the Liquor Enforcement Division conducted 593 investigations, 318 of those investigations were generated from complaints received, and 343 were founded. The founded investigations concluded in the issuing of 149 summonses, 118 warning letters, 36 AVC’s (assurance of voluntary compliance), 2 denials, and 38 stipulated agreements. The Division conducted an additional 99 stipulated agreements and issued 203 summonses related to compliance checks.

Working hand-in-hand with our stakeholders during large events and the Division’s “Cops In Shops” program, the Investigative staff conducted 3,675 identification checks. The Division removed 298 false identification documents from underage individuals; a rate of 8% of the identifications checked were fraudulent.

In promoting the responsible sale of alcohol and tobacco, the Division conducted 1,971 liquor and tobacco inspections verifying establishments were following the laws and rules within the liquor code and Colorado Revised Statutes related to tobacco sales. ■



More information about this department visit

www.colorado.gov/enforcement/liquor



Marijuana Enforcement Division

Colorado remains a governmental global regulatory leader for the legal commercial marijuana* space. This past year has seen more regulatory change than any time since retail marijuana was legalized in Colorado in 2014. The Marijuana Enforcement Division (MED) implemented legislation that legalized marijuana hospitality businesses, marijuana delivery, allowance of public investment in Colorado marijuana businesses, the beginnings of state-wide social equity programs as well as a complete reorganization of the Regulated Marijuana Code. Our priorities continue to be encouraging diverse stakeholder engagement, championing sophisticated data collection and analysis, and constant monitoring and evaluation of production management.

MED PRIORITIES

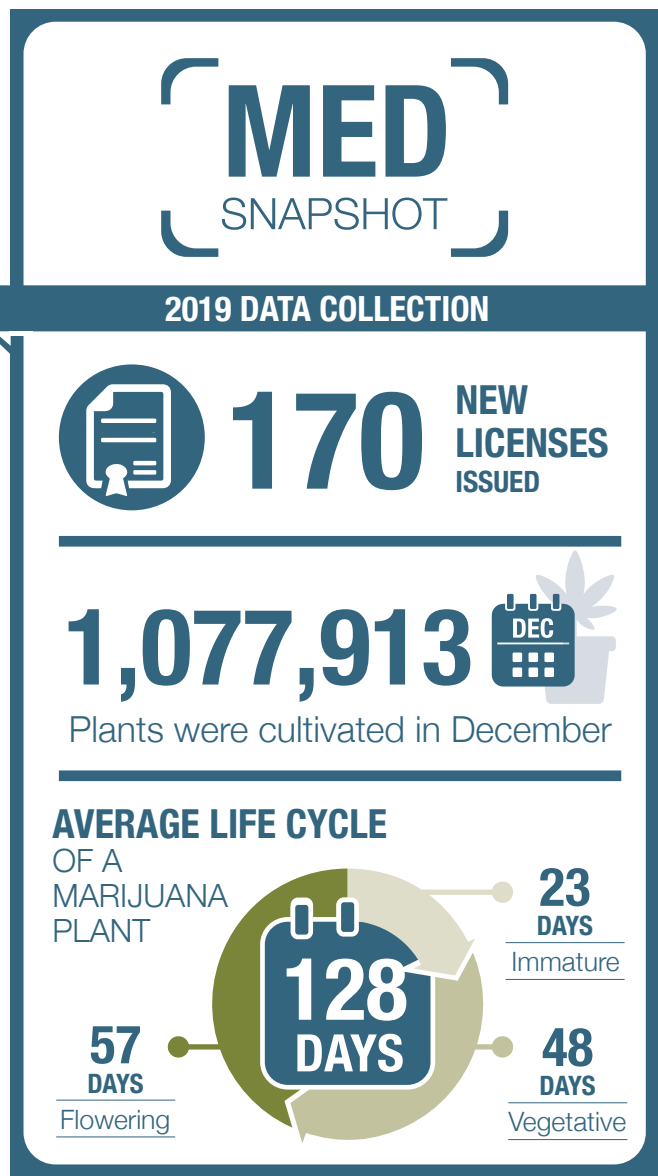
Data Collection

The MED data analysis team continues to issue mid-year and annual reports to provide a data-centric year in review of Colorado’s regulated marijuana industry using data primarily from the state’s seed-to-sale inventory tracking system (Metro). Some highlights include:

- The number of regulated marijuana businesses declined from 2,999 in January 2019 to 2,709 in December 2019 (see Production Management for additional information).
- Denver, Pueblo and El Paso Counties cultivated the highest number of plants in 2019.
- Retail marijuana continues to outpace medical marijuana in terms of volume sold to consumers. Specifically:
 - ▶ 66% of the pounds of flower/bud sold
 - ▶ 88% of the units of edibles sold
 - ▶ 87% of the units of non-edible infused products sold
 - ▶ 61% of the pounds of concentrate sold
 - ▶ 86% of the units of concentrates sold
- Percentage of non-qualified sales check investigations (aka underage compliance checks) where licensees passed was 97%.

To offer additional data analysis, the Division plans to release an update to the 2017 Market Size and Demand for Marijuana in Colorado report in the next fiscal year.

Continued on page 28



Source: MED

* The Division uses the term “marijuana” because it remains the defined term in statute. However, it is important to note that marijuana has complicated historical implications, and many stakeholders prefer the term “cannabis”. In Colorado, ‘cannabis’ is used as an umbrella term for both marijuana and industrial hemp.



Diverse Stakeholder Engagement

Regional and Educational Outreach

Listening to and engaging with stakeholders has been an MED priority. Governor Polis and his staff recognized this and made it an official Wildly Important Goal (WIG) for the Division, specifically:

WILDLY IMPORTANT GOAL (WIG)



Enhance MED stakeholder engagement initiatives and lead the statewide development of a culture of collaboration and partnership through three town-hall meetings, interactive training, and the promotion of business efficiencies and best practices.

MED hosted regional Town Halls in Trinidad, Pueblo, and its first virtual Town Hall hosted by Grand Junction. These important gatherings included dedicated meetings with local law enforcement, local licensing authorities and industry licensees. Representatives from other Colorado state agencies joined MED, including the Governor’s Office, Colorado Department of Public Safety, Colorado Department of Public Health and Environment, Colorado Department of Agriculture, Colorado Department of Regulatory Agencies, Colorado Department of Local Affairs, Colorado Department of Natural Resources, and Colorado Department of Transportation.

The Division developed interactive training to encourage MED staff to expand their perspectives and increase commitment and understanding of their jobs via the Perspectives of Regulated Marijuana Series and webinars to help both internal and external audiences better understand new legislation and the resulting rules and regulations.

Business efficiencies include compliance documents based on FAQs posed to us by licensees and stakeholders, revamping license applications and adding more e-options for license applications and renewals.

Busy 2019 Legislative Session

HB19: 1090 Publicly Licensed Marijuana Companies

After a gubernatorial veto of a similar bill in 2018, the concept of public investment in marijuana companies returned in the 2019 session. MED participated with stakeholders in drafting a bill that overhauled the licensing process for regulated businesses and provided additional flexibility for ownership structures and investment in Colorado marijuana businesses. Main aspects of the bill and regulations include:

- Created new ownership and investment options with corresponding definitions (Controlling Beneficial Owner, Passive Beneficial Owner, Indirect Financial Interest Holder) incorporating federal securities terms and concepts.
- Permitted certain previously unallowed investment in and ownership of regulated marijuana businesses as defined in 1090, such as publicly-traded companies and private investment vehicles (e.g. Qualified Private Fund).
- Amended ownership/investment disclosure and suitability requirements and repealed the concept of direct beneficial owner and associated elements.
- The bill included a safety clause and applies to applications made on and after Nov. 1, 2019.

New license applications have been created and issued for marijuana businesses to take advantage of these new investment options in Colorado. On the regulatory side, MED is in the process of hiring financial, accounting, and capital markets subject matter experts to comprise the Investments & Transactions Team. This team, armed with the skills and background necessary to understand the complicated aspects of capital markets and

Continued on page 29



financial regulations, assists licensees and applicants with 1090-related matters.

HB19-1234: Regulated Marijuana Delivery

Marijuana delivery passed in 2019. This bill created a permit to allow delivery of regulated marijuana to private residences from medical marijuana stores, subject to local jurisdiction approval.

Medical marijuana delivery permit applications were available starting Jan. 2, 2020. Retail marijuana businesses and current transporter licenses can apply for a delivery permit to deliver regulated marijuana to private residences from retail marijuana stores starting Jan. 2, 2021, also subject to local jurisdiction approval.

As of June 1, 2020, there were three delivery permits approved and issued, all in Boulder.

HB19-1230: Marijuana Hospitality Businesses

After a gubernatorial veto of a similar bill in 2018, a bill allowing marijuana hospitality businesses was passed and signed into law in 2019. This bill created two marijuana hospitality business licenses, subject to local jurisdiction approval, including:

- (1)** “Marijuana Hospitality Business” license, allowing the consumption of marijuana on the licensed premises. This license type can be mobile, meaning a mobile bus tour is permissible. Sale of marijuana is prohibited on the licensed premise.
- (2)** “Retail Marijuana Hospitality and Sales Business” license (cannot be mobile) allowing for the sale and consumption of retail marijuana on the licensed premises.

As part of this bill, there was a “grandfather clause” for existing marijuana hospitality businesses by local ordinance. This clause allowed these existing businesses to submit an application to the state by 12/31/19 in order to stay in business while local jurisdictions decide whether or not to approve these types of businesses at the local level.

As of June 1, 2020, there are three licensed marijuana hospitality businesses in operation, one in Denver and two in Colorado Springs.

SB19-224: Sunset Regulated Marijuana

Every 10 years, under Colorado law regulatory codes are subject to the sunset process. During the 2019 legislative session, Colorado’s Regulated Marijuana Program (both medical and retail) went through its sunset review. The resulting bill outlined the following updates to be implemented by MED:

- The Retail Code and Medical Code were integrated to create a single code, which streamlines operations for both businesses and regulators.
 - While not a part of the Sunset Bill, MED further streamlined occupational licensing. There are now only two (instead of three) license categories for individuals working in the regulated marijuana industry: 1) owner and 2) employee.
- Amends criminal history prohibitions for licensure by reducing the time-frame (from five to three years) during which a felony conviction will be considered a disqualification and by removing the 10-year prohibition for felony convictions regarding controlled substances laws.
- Industrial hemp can be used in the manufacture of marijuana products and sold in retail marijuana stores. Prior to this legislation, the sale of industrial hemp products by licensed marijuana businesses was limited to medical marijuana stores. Beginning July 1, 2020, industrial hemp used by medical and retail marijuana manufacturers and sold in medical and retail stores will be subject to testing and can only be sourced from persons or businesses registered with the Colorado Department of Public Health and Environment for an Industrial Hemp products facility.
- Retail and medical marijuana stores and hospitality establishments can collect marijuana consumer waste for purposes of reuse and recycling. This includes containers, packages,

Continued on page 30



and cartridges, among other waste components left after the marijuana is consumed.

- New Advertising Restrictions - All Media:
 - No television, radio, print, or Internet advertising where more than 28.4% of the audience is reasonably expected to be under the legal age of purchase. Such Advertising is permitted only where at least 71.6% of the audience is reasonably expected to be at least the age of 18 (Medical Marijuana) and age 21 (Retail Marijuana).
- New Advertising Restrictions - Event Sponsorship:
 - No event sponsorship where more than 28.4% of the attending or viewing audience is reasonably expected to be under the legal age of purchase. Such sponsorship at a charitable, sports, or similar event is permitted only where at least 71.6% of the audience at the event and/or viewing Advertising in connection with the event is reasonably expected to be at least the age of 18 (Medical Marijuana) and age 21 (Retail Marijuana).
- New Advertising Restrictions - Outdoor Advertising:
 - Outdoor Advertising is subject to the Outdoor Advertising Act and applicable local ordinances. Outdoor Advertising must comply with all applicable local and state laws, including the Outdoor Advertising Act

- No Outdoor Advertising within 500 feet of elementary or secondary schools, places of worship, and public playgrounds

- Established sales limitations for medical marijuana concentrate and products.
- Permitted persons to hold licenses from both the Marijuana Enforcement Division and Division of Gaming.
- Created the Accelerator Program (please see Focus on Social Equity programs for additional information).

Legislative Session 2020 (interrupted due to COVID-19):

The 2020 legislative session was cut short due to the impacts and complications arising from the COVID-19 outbreak. However, two significant bills related to MED’s regulatory work were passed:

- House Bill 20-1424: Social Equity Licensees in Regulated Marijuana, and;
 - For more information, please see “Focus on Social Equity Programs” section on page 33.
- House Bill 20-1080: Remove Residency Requirements for Marijuana License
 - This bill eliminates the residency requirement for employee licensees. Owners with day-to-day control and Social Equity licensees are still required to be Colorado residents.

Production Management

As of July 1, 2019, a Medical Marijuana Center (MMC) license is no longer required to be vertically integrated with an Optional Premises Cultivation (OPC) license. Instead, MED placed each OPC license into a Production Management Class determined by their average 2018 plant count. Another related change was that MMC licenses are no longer subject to the 50% transfer restriction. This new regulation is one reason the Division saw the decrease in overall number of business licenses in 2019.

New Priorities as a Result of Public Health Crises

Prohibiting Ingredients as a Result of Vaping-Related Illnesses

As public health and regulatory agencies around the nation and internationally learned about the series of vaping-related illnesses in summer and fall 2019, concerns emerged about potential serious effects of certain additives contained in vaping products. With significant stakeholder input, MED subsequently developed a path to phase certain additives out of the market. On Nov. 5, 2019 the State Licensing Authority promulgated rules effective Jan. 1, 2020, that

Continued on page 31

prohibited specified additives that had been present in some vaporizer delivery devices. The adopted rule timeline presented an opportunity for licensees to establish a process for phasing out any applicable inventory prior to Jan. 1, 2020. These regulations included:

- Inactive ingredients used in the manufacture of regulated marijuana intended for use through a vaporizer delivery device or pressurized metered dose inhaler are limited to the following:
 - ▶ Inactive ingredients listed on the Federal Food and Drug Administration Inactive Ingredient Database for the inhalation route of administration; or
 - ▶ Inactive ingredients approved by another equivalent international government agency for the inhalation route of administration. Examples of equivalent international government agencies include the European Medicines Agency (Europe) and National Agency for Food and Drug Administration and Control (Canada).
- Rule expressly prohibits the use of the following ingredients in the manufacture of regulated marijuana concentrate or regulated marijuana products intended for inhalation:
 - ▶ Polyethylene glycol (PEG);
 - ▶ Vitamin E Acetate; and
 - ▶ Medium Chain Triglycerides (MCT Oil)
- Rule establishes additional labeling requirements for vaporizer delivery devices and pressurized metered dose inhalers containing regulated marijuana. Every Child-Resistant Container and any Marketing Layer for vaporizer delivery devices and pressurized metered dose inhalers must be affixed with a label displaying the following:
 - ▶ A list of all Ingredients, including Additives
 - ▶ A warning label that states: “Not approved by the FDA”

Beginning Jan. 1, 2020, Medical and Retail Marijuana Products Manufacturers could not manufacture or transfer regulated marijuana concentrate or products intended for inhalation that do not comply with the above noted ingredient restrictions and prohibitions. Further, beginning Jan. 1, 2020, Medical and Retail Marijuana Stores could not take possession of or transfer concentrate or products that did not comply with these ingredient restrictions and prohibitions.

Adopted rules also reflect industry-led initiatives that demonstrate the state’s shared interest in establishing



2020

| January | | | | | | |
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| 5 | 6 | 7 | 1 | 2 | 3 | 4 |
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| 26 | 27 | 28 | 29 | 30 | 31 | |

MEDICAL AND RETAIL
MARIJUANA PRODUCTS

MANUFACTURERS COULD NOT

Manufacture or transfer regulated marijuana concentrate or products intended for inhalation that do not comply with ingredient restrictions and prohibitions.

best practices in the manufacture and sale of regulated marijuana products, including additional requirements to evaluate and address non-conformances through corrective actions and preventive actions, and to prepare written procedures regarding recalls of regulated marijuana concentrate and regulated marijuana product, both of which are effective Jan. 1, 2021.

COVID-19

In March 2020, COVID-19 brought the entire world to a full stop. While Colorado’s marijuana industry was not immune to the life-altering changes experienced as a result of an unprecedented global pandemic, marijuana businesses were designated as “critical businesses” in March by Governor Polis, and therefore businesses were never required to close during the state’s Stay-At-Home order.

The Governor’s Office issued a series of Executive Orders relative to marijuana businesses, most notably allowing online sales for retail businesses, extending licensing expiration dates, and allowing licensed gaming employees to temporarily work in marijuana businesses.

As a result of these Executive Orders, MED issued Emergency Rules that also took into account stakeholder questions received during the early weeks of the pandemic. Some highlights include (but are not limited to):

- Rules outlining online sales for retail marijuana

Continued on page 32

COVID-19 EMERGENCY RULES ISSUED BY MED



RULES
OUTLINING
**ONLINE
SALES**

For retail marijuana



ALLOWANCE
**FOR
PICK-UP**

Outside of
licensed premises



ALLOWANCE
MODIFICATION
OF PREMISES
**WITHOUT
PRE-APPROVAL**

To accommodate for
social distancing



ALLOWANCE
**TO WEAR
MASKS**

For consumers and
employees



AUTOMATIC
**30 DAY
EXTENSION**

For certain
business licenses



TEMPORARY
SUSPENSION
**OWNER
FINGERPRINT**

Requirements

- Allowance for pick-up outside of the licensed premises, first referred to as “curbside” pick-up
- Allowance for modification of premises to accommodate social distancing best practices without prior approval
- Allowance of consumers and employees to wear masks
- Automatic 30 day extension for certain business licenses
- Temporary suspension of owner fingerprint requirement

It took many late nights and weekends to get to a place where regulations allowed for businesses to stay open, keep customers and employees safe and remain compliant. It couldn't have been done without the coordination between the Governor's Office, regulators and members of the industry. The questions posed by industry at the start of the pandemic helped MED form compliance tools (such as industry bulletins and compliance tips) in the form of Frequently Asked Questions to support licensees compliance efforts. These tools have proved very popular and effective in feedback from licensees.

One positive to come out of the COVID-19 is the CO Cannabis Cares program, where marijuana businesses coordinated to provide the following to assist the state's efforts to fight COVID-19:

- Donations to the relief fund: HelpColoradoNow.org
- Volunteer to help: HelpColoradoNow.org
- Donate blood: vitalant.org
- Additional large equipment such as anesthesia machines, ventilators or UV-C lighting equipment
- Personal protective equipment (PPE), large to the state of Colorado's efforts to fight COVID-19

This campaign showed the great work that can be done for the public good when stakeholders and government work together.

Increased reliance on technology

Early on in the pandemic, the entire Department of Revenue quickly converted 90% of its staff to work from home within the span of a few weeks. One of the major outcomes of COVID-19 for government employees was the reliance on technology to keep services available to our licensees and stakeholders, albeit in completely different ways.



Our message to MED licensees was that MED is still open to the public, and other than licensing modifications - it was business as usual. We started accepting license applications in new ways, some cases via email, mail, or drop-off.

Before COVID-19, the vast majority of our internal and external meetings took place in person. The pandemic opened up the possibilities of virtual meetings, conferences and stakeholder engagement. As a result - we have vastly expanded our reach and made it easier for stakeholders to regularly engage with our staff.

While accepting digital IDs wasn't a direct result of the pandemic, it was a complementary option for the challenges of this time. On Oct. 30, 2019, Governor Polis issued an Executive Order supporting the widespread adoption of

Continued on page 33



digital personal identification technology (i.e. Colorado Digital ID™). Specifically, the Division highlighted:

- MED’s rules build in an express allowance for licensees to accept Digital IDs including Colorado Digital ID due to the inclusion of verification features.
- MED began accepting Colorado Digital IDs for occupational license applicants at all of its four offices beginning on Dec. 1, 2019.

The Executive Order’s directives were the result of a collaborative effort between the Governor’s Office of Information Technology and the Colorado Department of Revenue to keep pace with the expanding use of technology in all aspects of life by increasing digital access to government services without the need for a physical identification card. Learn more about digital IDs by visiting mycolorado.state.co.us.

Focus on Social Equity Programs

Improving equity and inclusion in the cannabis industry is a priority for the state of Colorado. Governor Polis has made it a state-wide initiative to prioritize social equity and increase diversity across the industry.

The Marijuana Enforcement Division is committed to fostering an inclusive and equitable cannabis industry in Colorado that acknowledges the effects on communities of color of decades of criminal enforcement of marijuana laws. Ultimately the goal is to increase diversity in the number of Owner Licenses, which has less diverse representation in comparison to MED’s Employee Licenses so the industry is more reflective of Colorado’s demographics.

A person who meets the eligibility criteria for a Social Equity Licensee can participate in the Division’s “Accelerator Program” or may independently own and operate a Regulated Marijuana Business license.

What is the Accelerator Program?

The Accelerator Program allows individuals not currently participating in Colorado’s retail (adult-use) regulated marijuana industry to own and operate a marijuana business license and receive capital and/or technical support from an existing marijuana business that has been endorsed as an “Accelerator-Endorsed Licensee.” An Accelerator-Endorsed Licensee serves as the “host” in the accelerator program by providing capital and/or technical support and allowing the Social Equity Licensee to operate as an Accelerator Store, Accelerator Manufacturer and Accelerator Cultivator on the same Licensed Premises or on a separate Licensed Premises provided by the Accelerator-Endorsed Licensee.

Who is Eligible for the Program?

SOCIAL EQUITY LICENSEE

- ✓ Colorado Resident
- ✓ Has not previously owned a MJ business that was subject to revocation
- ✓ One of the following : The Applicant...

| | |
|---|---|
| 1. resided for at least 15 years between the years of 1980 and 2010 in a census tract designated by the Office of Economic Development and International Trade as an Opportunity Zone or designated as a “Disproportionate Impacted Area” | 2. or applicant’s parent, legal guardian, sibling, spouse, child, or minor in their guardianship was arrested for a marijuana offense, convicted of a marijuana offense, or was subject to civil asset forfeiture related to a marijuana investigation; |
|---|---|
- 3. household income in the year prior to application did not exceed [an amount to be determined by rule].
- ✓ The Social Equity licensee holds at least 51% ownership in the business.

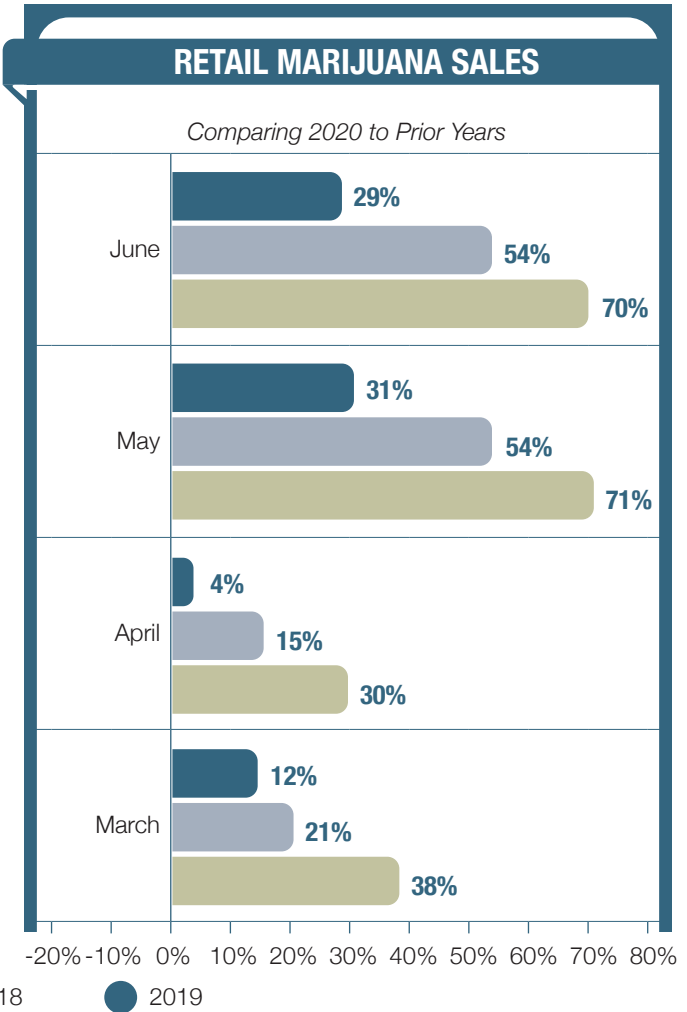
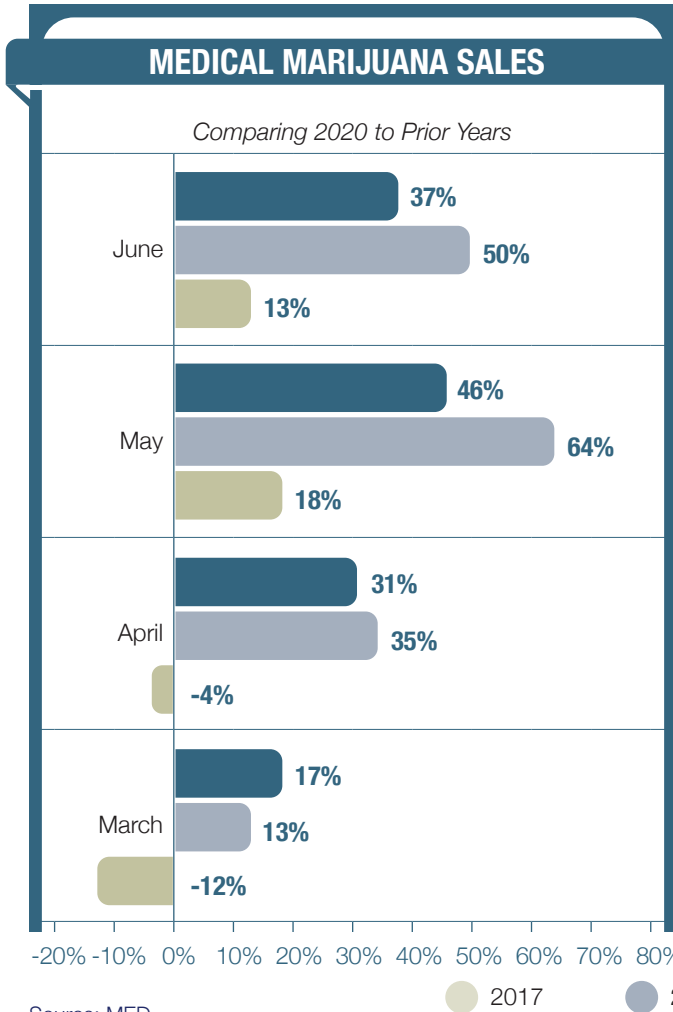
Learn more about the Office of Economic Development and International Trade (OEDIT)’s Opportunity Zones. choosecolorado.com/programs-initiatives/opportunity-zones

ACCELERATOR - ENDORSED LICENSEE

- ✓ The Applicant has not, in previous years, been subject to a license revocation or active suspension issued by the State Licensing Authority or any Local Licensing Authority or Local Jurisdiction in which it operated.
- ✓ Has not previously owned a MJ business that was subject to revocation
- ✓ Information demonstrating the Applicant operated its license for at least two years prior to the date of application; or if the Applicant is unable to demonstrate operations for a period of at least two years it must satisfy at least one of the following: The Applicant...

| | |
|---|---|
| 1. possesses a valid commercial marijuana license issued in another state and has operated such licensee for the preceding two years; | 2. for the preceding two years has participated in an accelerator, incubator or social equity program that may, but is not required to be, associated with the commercial marijuana industry; |
| 3. has at least two years of regulated cannabis industry experience at the managerial or executive level; | 4. has at least two years of business experience in a highly regulated industry other than the marijuana industry. |

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Applications to participate in the accelerator program will be available beginning Jan. 1, 2021. For all rules pertaining to the accelerator program, please see MED's Permanent Rules www.colorado.gov/pacific/enforcement/med-laws-and-regulations.

Sales and Revenue Numbers

Marijuana sales and tax revenue continued to see growth in fiscal year 2020. At the end of 2019, marijuana sales numbers hit a new record of almost \$1.75 billion and over \$7.7 billion since retail marijuana sales began in 2014. Unsurprisingly, marijuana tax revenue also saw a new record in 2019, with over \$300 million in tax revenue.

For the first half of 2020, marijuana sales and tax revenue are seeing spikes and hitting new records. The impact of COVID-19 on sales is somewhat unclear although clearly sales have increased during this period. MED and the Office of Research and Analysis (ORA) continue to closely monitor the numbers. It's worth highlighting the

figures from March - June 2020 in comparison to the previous three years.

It is important to note that Colorado has seen a record level of sales every year since retail marijuana sales began in 2014, but MED continues to monitor how sales in the first half of 2020 compare historically in order to better understand the cannabis economy.

Average Market Rate

As directed by the General Assembly, CDOR continues to track the Average Market Rate (AMR) in seven categories, including the average price per pound of bud, trim, bud allocated for extraction, trim allocated for extraction, whole wet plant, seed, and immature plant. The AMR chart is on the next page. AMR is defined as the average price of all unprocessed retail marijuana that is sold or transferred from retail marijuana cultivation facilities to retail marijuana product manufacturing

Continued on page 35



Current & Prior Retail Marijuana Average Market Rates (Median Market Prices)

| Average Market Rate as of: | Bud (\$/lb) | Trim (\$/lb) | Bud Allocated for Extraction (\$/lb) | Trim Allocated for Extraction (\$/lb) | Immature Plant (\$/ea) | Wet Whole Plant (\$/lb) | Seed (\$/ea) | Contaminated Product Allocated for Extraction (\$/lb) |
|----------------------------|-------------|--------------|--------------------------------------|---------------------------------------|------------------------|-------------------------|--------------|---|
| Oct. 1, 2020 | \$1,316 | \$350 | \$502 | \$175 | \$9 | \$175 | \$8 | N/A |
| July 1, 2020 | \$1,000 | \$300 | \$599 | \$202 | \$9 | \$176 | \$4 | N/A |
| April 1, 2020 | \$1,164 | \$319 | \$744 | \$250 | \$9 | \$176 | \$5 | N/A |
| Jan. 1, 2020 | \$1,316 | \$350 | \$299 | \$247 | \$9 | \$191 | \$5 | N/A |
| Oct. 1, 2019 | \$999 | \$325 | \$254 | \$200 | \$8 | \$173 | \$5 | N/A |
| July 1, 2019 | \$850 | \$325 | \$227 | \$177 | \$8 | \$152 | \$4 | N/A |
| April 1, 2019 | \$806 | \$425 | \$227 | \$177 | \$4 | \$151 | \$5 | N/A |
| Jan. 1, 2019 | \$781 | \$396 | \$200 | \$200 | \$4 | \$151 | \$5 | N/A |
| Oct. 1, 2018 | \$759 | \$325 | \$228 | \$225 | \$8 | \$100 | \$4 | N/A |
| July 1, 2018 | \$846 | \$404 | \$230 | \$300 | \$1 | \$150 | \$5 | N/A |
| April 1, 2018 | \$1,012 | \$700 | \$349 | \$302 | \$5 | \$230 | \$5 | N/A |
| Jan. 1, 2018 | \$1,265 | \$506 | \$376 | \$325 | \$10 | \$215 | \$3 | N/A |
| Oct. 1, 2017 | \$1,305 | \$405 | N/A | N/A | \$5 | \$227 | \$3 | \$403 |
| Aug. 9, 2017 | \$1,298 | \$426 | N/A | N/A | \$4 | \$227 | \$3 | \$403 |
| July 1, 2017 | \$1,298 | \$426 | N/A | N/A | \$4 | \$227 | \$3 | N/A |
| Jan. 1, 2017 | \$1,471 | \$499 | N/A | N/A | \$10 | \$223 | \$6 | N/A |
| July 1, 2016 | \$1,816 | \$505 | N/A | N/A | \$10 | \$209 | \$2 | N/A |
| Jan. 1, 2016 | \$1,948 | \$464 | N/A | N/A | \$9 | N/A | N/A | N/A |
| July 1, 2015 | \$1,868 | \$370 | N/A | N/A | \$8 | N/A | N/A | N/A |
| Jan. 1, 2015 | \$2,007 | \$364 | N/A | N/A | \$9 | N/A | N/A | N/A |
| July 1, 2014 | \$1,876 | \$296 | N/A | N/A | \$9 | N/A | N/A | N/A |
| Jan. 1, 2014 | \$1,876 | \$296 | N/A | N/A | \$9 | N/A | N/A | N/A |

Source: Taxation Division

facilities or retail marijuana stores. AMR is calculated based on retail marijuana transactions recorded from previous months in the state's marijuana inventory tracking system.

Colorado Remains a Regulatory Leader Nationally

The Marijuana Enforcement Division remains a leader nationally and internationally for modeling a responsible regulatory framework for marijuana businesses. As arguably the most mature marijuana market in the country, MED experts are consistently invited to speak at conferences and by other governments locally, nationally and internationally to share our experiences and talk about the latest in regulatory innovation coming out of Colorado.

MED is proud of the forward thinking environment fostered by MED staff. Specifically, MED collaboratively drafted the language for HB19-1090, which will serve as landmark legislation to be used as a model for legal marijuana regulators across the country. MED has hired financial analysts with expertise in public markets, scientists with expertise in the complex science behind testing and data analysts to provide comprehensive reporting using state Metrc data. When tough times struck as a result of a global pandemic, MED reacted nimbly and efficiently to keep staff and licensees safe while maintaining the same level of customer service our stakeholders have come to expect. This ability to adapt effectively is the MED promise. ■



More information about this department visit

www.colorado.gov/enforcement/marijuanaenforcement



Division of Racing

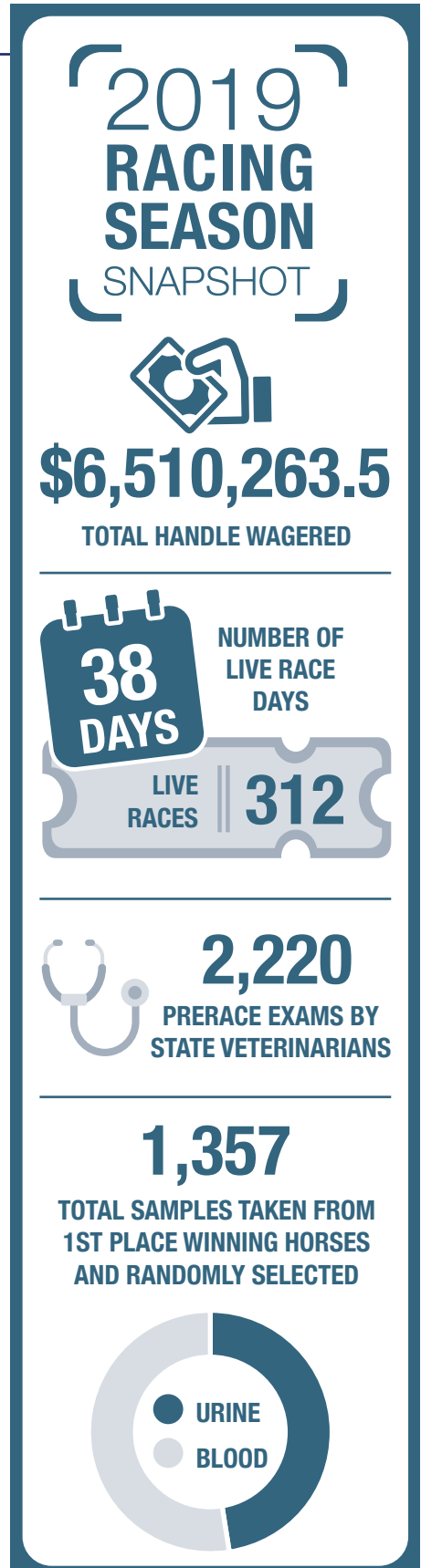
The Division of Racing Events is statutorily mandated to regulate the horse racing industry in Colorado. The Division is responsible for ensuring honesty and integrity in racing and related activities, such as simulcasting, and for protecting the citizens of the state from corrupt practices. The Division licenses all racing participants, oversees operations at racetrack and simulcast venues, and ensures the safety and protection of animals racing in Colorado, maintaining current rules, policies, and procedures to carry out its regulatory roles. We are charged with the responsibility for ensuring honesty and integrity in racing, as well as protecting the health and safety of equine and human racing participants in the state.

The horse racing industry became legal in Colorado in 1948 and since then the industry has provided significant economic benefits to the state of Colorado. Racing is a labor-intensive industry, both on- and off-track, providing jobs in farming, ranching, veterinary medicine, transportation, information technology, the service economy, and tourism. Recognizing the changing landscape of the racing industry, the Division of Racing Events took deliberate steps to make impactful changes to rules, policies, and procedures focusing on improving processes and procedures to make the 2020 racing season productive and successful.

To improve the process of obtaining a yearly license validation, the Division of Racing Events developed an online validation form for all licensees requiring an annual license validation for the fiscal year 2020 racing season. Early in 2020, the Division implemented the online form as the primary method for collecting information from licensees who hold a three-year license that required a yearly validation. The new validation process replaced a prior practice of collecting physical validation cards in the licensing office, allowing for licensees access and completing the online validation form before the racing season. This new procedure expedited the process for obtaining a license validation and limiting the in-person interaction required in the Division racing office.

With input from stakeholders, the Division implemented a new procedure and rule restricting vehicle access to the restricted area (backside) of Arapahoe Park. Commencing with the 2020 racing season, all vehicles

Continued on page 37



Source: Division of Racing



accessing the backside were required to register their vehicle with the Division and to display a registration tag on their vehicle at all times.

In light of the state's response to the COVID-19 pandemic, the Division of Racing Events, the Colorado Racing Commission, and Arapahoe Park worked in partnership to open Arapahoe Park for live racing for the 2020 Racing Season. Committed to minimizing COVID-19 exposure risks for all racing participants, the Division developed requirements, passed as emergency rules by the Colorado Racing Commission, as precautionary measures to protect the health and wellbeing of all persons racing at Arapahoe Park. The emergency rules included mandates for wearing facemasks, practicing social distancing, limiting group gatherings, restricting overnight stays and loitering on the backside, restricting guests, limiting the number of people in the test barn, and restricting division office visits. On June 4, 2020, the Colorado Racing Commission approved emergency rules for 1 CCR 208-1, allowing for

DIVISION OFFICE PROCEDURES:

Only **four (4)** people, in addition to Division and Arapahoe Park staff assigned to the office, will be allowed in the office at any one time. Markings outside the Division office will direct those who need to wait outside for appointments, and social distancing requirements of six feet must be adhered to while waiting for a scheduled appointment. Facial coverings must be worn at all times.

Thank you for your patience and cooperation.

Top photo by Mark Flanders of Coady Photography.

the opening of Arapahoe Park for 2020 live racing season without onsite spectators. Due to the emergency rules and caution used by those in the industry the track fulfilled their season without a COVID closure.

The Division of Racing Events supports animal welfare organizations that promote the safety of racing animals. In fiscal year 2019, the Division of Racing Events distributed \$69,006 to the Colorado State University Fund for Equine Research and \$68,201 to the Greyhound Welfare Fund. ■



More information about this department visit

www.colorado.gov/enforcement/racing



Taxation Division

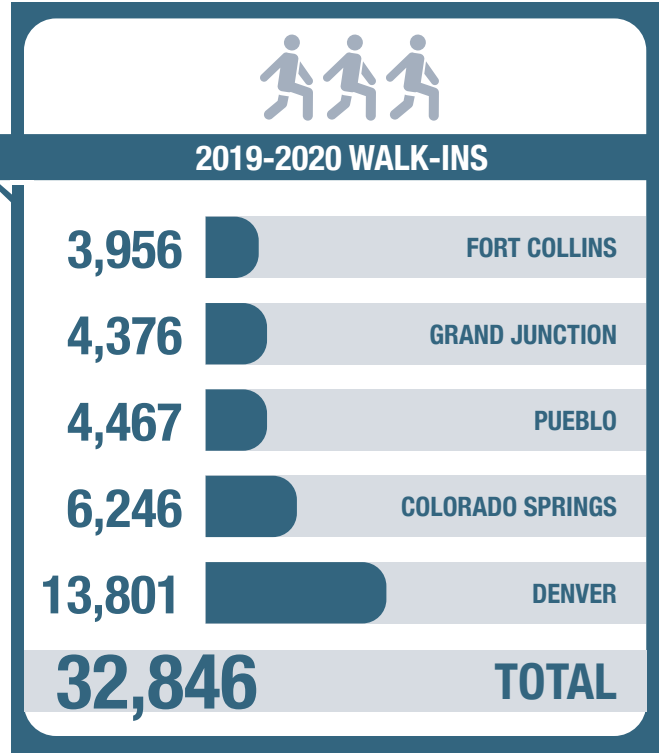
Tax promotes voluntary compliance with all Colorado state tax laws through information, education, assistance, and customer service. Revenue Online, www.Colorado.gov/RevenueOnline, allows convenient and secure online access to file taxes, check refund status, set up payment plans and view tax records from previous years. We work 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.



Tax Revenue Powers Colorado

Roads, schools, parks and so much of the vital infrastructure that makes Colorado a wonderful place to live is powered by tax dollars. The Taxation Division is responsible for collecting those dollars. As well as administering, auditing and enforcing all taxes, fees, bonds and licenses under Colorado tax laws. The Taxation Division strives to serve the more than 5 million Colorado taxpayers as efficiently as possible, and in a way that protects the security of their personal information.

In fiscal year 2020, the Division continued to focus on improving the customer experience. The primary place customers interact with Taxation being through the Tax Call Center. A goal was set to decrease wait times for callers to 0:13:30 in fiscal year 2020. In fiscal year 2020 the actual average wait time for a caller to the Tax Call Center was 0:19:40 per call. This rise in wait times can in part be attributed to the increased demand on the call centers as in-person service centers were closed during the coronavirus lockdown.



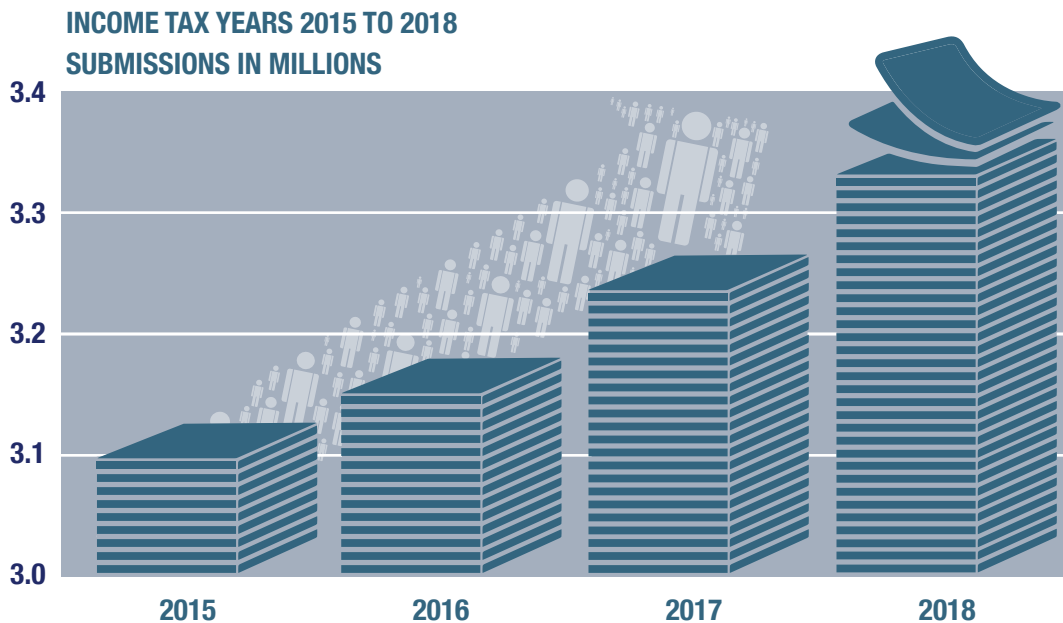
Source: Taxation Division

Processing More Income Tax Returns Every Year

As Colorado grows, so too grows the number of income tax returns that Taxation processes. Each year Taxation processes more returns than the year prior. The last five years have seen an increase in the number of tax returns filed over the previous recorded year.

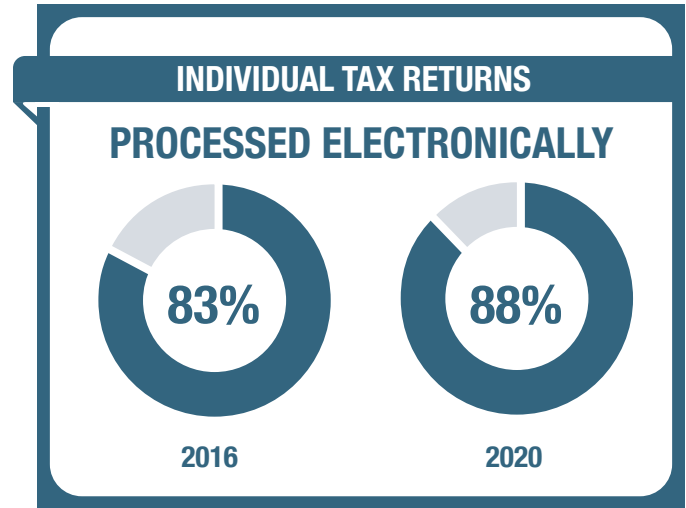
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NUMBER OF INCOME TAX RETURNS FILED



Paying Income Taxes in Colorado has been very streamlined since the Colorado Income Tax Act of 1987 which implemented a flat tax rate of 5%, in 2000 the rate was adjusted to 4.63% to reduce the TABOR surplus and has remained at that rate to the present day.

The Taxation Division also continues to make gains in converting paper filers to digital filers, with the number of Coloradans filing electronically making steady gains each year, for the last four previous years. The number of returns filed electronically this year are still being calculated as the income tax deadline was moved in response to the coronavirus lockdown. The electronic returns cut down on processing time and eliminate more of the human errors, while simultaneously being better for the environment by reducing paper.

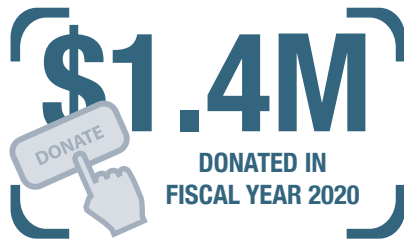


Data found on page 69

Coloradans Care

When Coloradans file their income tax returns they have the option of donating some or all of their refunds towards a variety of charitable funds. Coloradans can choose to give to programs like the Family Caregiver Support Fund, the Alzheimer’s Association Fund, Special Olympics of Colorado Fund and the Military Family Relief Fund, to name a few.

A total of 103,309 individual donations were made in fiscal year 2020 to date. The number of Individual Income Tax Voluntary Contributions were less than in previous years, with the total number of donations down by 46,371 donations from the prior year.



The dollar amount of all donations was also down from \$1,814,339 in fiscal year 2019, to \$1,415,956 in fiscal year 2020, but the amount of

the average donation did increase slightly. It is important to note that one of the reasons that contributions in fiscal year 2020 may be lower than fiscal year 2019 is due to the tax year 2019 filing deadline and due date for certain income tax payments being extended from April 15, 2020 to July 15, 2020 as part of COVID-19 precautions.

The Property Tax/Rent/Heat Credit Rebate program or PTC can help qualifying Coloradans get a rebate on rent, property taxes and heating bills. If you are a full-year Colorado resident, 65 years of age or older, or a surviving spouse 58 years of age or older, or disabled, regardless of age -- you may qualify for the PTC rebate. The actual rebate total is based on the applicant’s income and expenses. This program is a real boon for elderly or disabled Coloradans living on fixed incomes. In 2020, Taxation issued \$5,769,808 million dollars in rebates. The number of rebates issued has declined over the last four years from 48,917 rebates in fiscal year 2016, to 38,878 rebates in fiscal year 2020.

Marijuana Industry

The Colorado marijuana industry has more than 40,000 individuals licensed to work in the regulated commercial industry, and has seen almost \$9 billion in sales to date according to CDOR’s Office of Research and Analysis. Marijuana sales continue to grow, climbing to \$1,908,627,535 in fiscal year 2020, which is up about 133% from the \$820,170,143 in the first full fiscal year, 2015. In fiscal year 2020, sales of marijuana generated \$331,183,823 in tax and fee revenue, pushing the total revenue generated since the establishment of the retail marijuana industry in 2014 to more than \$1.375

billion. That revenue is channeled to a variety of state outlets. The 2.9% medical marijuana sales tax goes toward the Marijuana Tax Cash Fund, while 64.7% of the retail marijuana tax goes there as well. The rest of the retail marijuana tax is split with about 10% for local governments, 11.3% for the Public School Fund and 14% to the General Fund. All of the retail excise tax goes to the Building Excellent Schools Today (BEST) grant program.

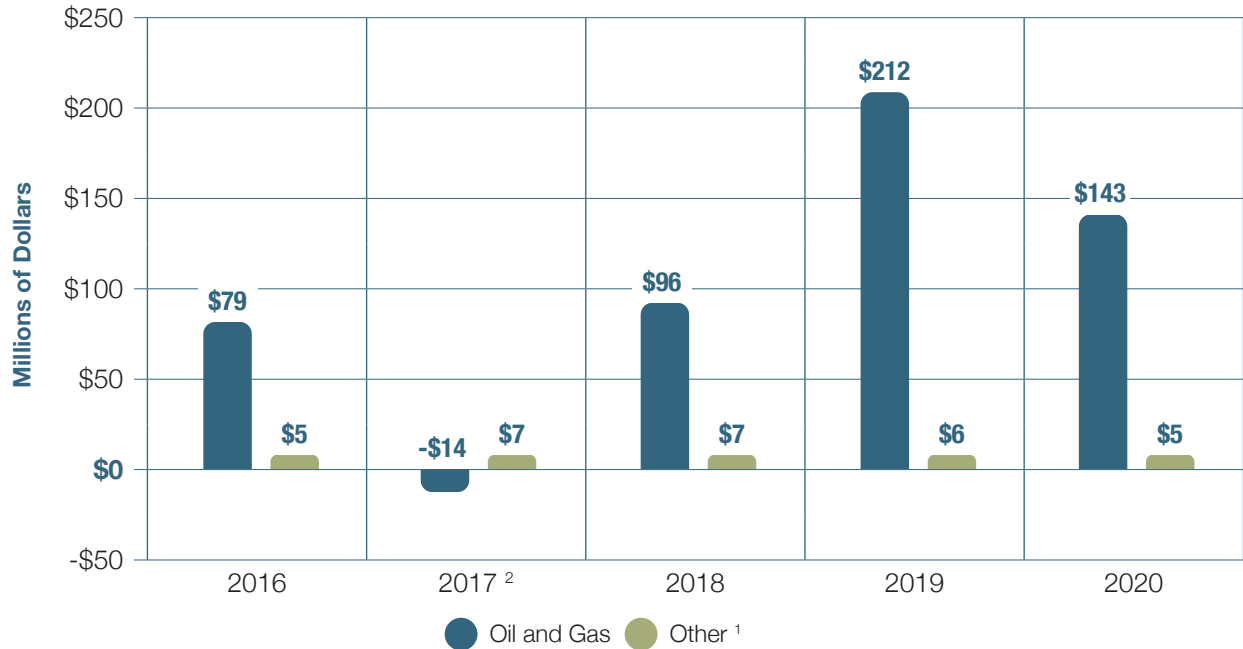
Continued on page 42



Natural Resources

Severance Taxes are collected on companies that harvest natural resources in the state of Colorado. Severance tax revenue decreased in fiscal year 2020 to \$147,878,402, a reduction of \$70,066,345 from 2019. Severance tax revenue fulfills a variety of needs in Colorado, from shoring up budget shortfalls to grants for new parks and recreation centers.

NET SEVERANCE TAX COLLECTIONS (MILLIONS OF DOLLARS)



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

² In fiscal year 2017, refunds exceeded collections. All values are on a cash basis.

Data found on page 84

Sales and Use Tax Simplification (SUTS)

The Colorado Department of Revenue in partnership with the Governor's Office of Information Technology has created a SUTS portal and GIS tax code lookup tool. The SUTS software allows businesses to go to a single web "portal" (website) to find all sales and use taxes associated with a specific destination, as well as credits and deductions, and file a single remittance that will then go to multiple jurisdictions. ■



More information about this department visit

Tax.Colorado.gov



By the Numbers - EDO

| Motor Vehicle Hearings | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| Fiscal Years 2016 to 2020 | | | | | |
| Motor Vehicle Case Types and Counts | 2016 | 2017 | 2018 | 2019 | 2020 |
| Excessive Points ¹ | 5,696 | 9,609 | 9,193 | 8,421 | 4,282 |
| Express Consent | 9,854 | 8,685 | 8,527 | 8,399 | 8,547 |
| Driver License Compact | 230 | 323 | 424 | 359 | 324 |
| DUI Convictions | 61 | 80 | 107 | 50 | 22 |
| Habitual Traffic Offender | 77 | 107 | 134 | 137 | 136 |
| Insurance Related Restraints ² | 110 | 233 | 412 | 345 | 305 |
| Vehicular Assault/Homicide | 5 | 4 | 6 | 6 | 10 |
| Underage Drinking and Driving | 95 | 95 | 72 | 48 | 72 |
| Minor Buy/Possess Alcohol | 13 | 17 | 4 | 5 | 2 |
| Ignition Interlock ³ | 2,855 | 3,485 | 4,571 | 4,571 | 3,863 |
| CDL Restraints | 13 | 14 | 24 | 377 | 392 |
| Extensions/Renewals | 219 | 236 | 221 | 270 | 173 |
| Other | 196 | 127 | 179 | 202 | 211 |
| Total | 19,424 | 23,015 | 23,874 | 23,190 | 18,339 |

¹ Measures were taken to increase the number of excessive points hearings in fiscal year 2017 through 2019 to provide additional hearings. Points cases in fiscal year 2020 reflected the actual case load as the backlog from previous years had been resolved in the two prior fiscal years.

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

³ In fiscal year 2018, the DMV increased the number of interlock-related actions after the implementation of DRIVES. In fiscal year 2020, DMV implemented a screening process that reduced the number of cases actually set for a hearing.

| Hearings (Non Motor Vehicle) ¹ | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Fiscal Years 2016 to 2020 | | | | | |
| Non Motor Vehicle Case Types | 2016 | 2017 | 2018 | 2019 | 2020 |
| Liquor Division | 6 | 3 | 1 | 0 | 2 |
| Racing Division (Generally Conducted by Racing Division Stewards) | 0 | 0 | 0 | 0 | 0 |
| Tax ² | 11 | 4 | 10 | 5 | 4 |
| Tobacco | 1 | 0 | 0 | 1 | 0 |
| Emissions | 1 | 0 | 1 | 0 | 0 |
| CDL and 3rd Party Testers | 0 | 0 | 0 | 2 | 2 |
| Automobile Salespersons | 40 | 18 | 18 | 8 | 23 |
| Gaming (Exclusively Heard by Gaming Commission) | 0 | 0 | 0 | 0 | 0 |
| Marijuana Enforcement (Medical and Retail) | 16 | 2 | 5 | 5 | 5 |
| Lottery (Generally Heard by Lottery Director) | 1 | 0 | 0 | 0 | 0 |
| DMV - Title Enforcement | 0 | 0 | 1 | 19 | 4 |
| EDO - Rules Hearings | 23 | 28 | 41 | 25 | 16 |
| Total | 99 | 55 | 77 | 65 | 56 |

¹ 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.

² The number of Tax hearings reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.



Motor Vehicle Hearings Administration Statistics

Fiscal Years 2016 to 2020

| Items Processed | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| Subpoenas | 1,389 | 1,324 | 1,224 | 1,156 | 986 |
| Hearing Notices ¹ | 19,414 | 23,048 | 43,150 | 38,557 | 48,917 |
| Incoming Calls | 27,050 | 31,156 | 34,295 | 40,319 | 35,210 |
| Hearing Reschedules ² | 2,341 | 2,056 | 1,872 | 2,337 | 1,477 |
| Transcript/Recording Requests | 623 | 531 | 441 | 380 | 366 |
| Total | 50,817 | 58,115 | 80,982 | 82,749 | 86,956 |

¹ In fiscal year 2018, the Hearings Division began compiling their own data utilizing reports made available with DRIVES. The fiscal year 2018 amount of 43,150 notices is a more accurate reflection of the number of notices that were sent out as compared to previous years. Primarily, this figure now reflects initial notices of hearing, notices of rescheduled hearings, and notices sent to respondents, attorneys, law enforcement officers, and other witnesses. Prior years did not include the true volume of hearing notices that were generated. In fiscal year 2020, a change in software programming resulted in a combination of both DMV and Hearings Division notices.

² In fiscal year 2019, the Hearings Division began counting reschedule requests and requests to appear by phone separately. This line includes both reschedule requests and requests to appear by phone.

Non Motor Vehicle Case Metrics ¹

Fiscal Years 2017 to 2020

| Liquor and Tobacco Enforcement Division - Liquor | 2017 | 2018 | 2019 | 2020 |
|---|------|------|------|------|
| All Cases Filed | 35 | 24 | 25 | 15 |
| All Hearings Set | 35 | 26 | 25 | 15 |
| All Hearings Conducted | 3 | 1 | 0 | 2 |
| All Orders Issued | 141 | 67 | 41 | 27 |
| All Initial Decisions/Final Determinations Issued | 3 | 1 | 0 | 2 |
| Rule Hearings Cases ² | 2017 | 2018 | 2019 | 2020 |
| All Cases Filed | NA | NA | NA | 25 |
| All Hearings Set | NA | NA | NA | 18 |
| All Hearings Conducted | NA | NA | NA | 16 |
| All Orders Issued | NA | NA | NA | NA |
| All Rule Reports Issued | NA | NA | NA | 16 |
| Tax Division | 2017 | 2018 | 2019 | 2020 |
| All Cases Filed | 11 | 8 | 18 | 11 |
| All Hearings Set | 8 | 11 | 6 | 4 |
| All Hearings Conducted ³ | 4 | 10 | 5 | 4 |
| All Orders Issued | 46 | 72 | 48 | 72 |
| All Initial Decisions/Final Determinations Issued | 1 | 1 | 14 | 7 |

NA - Not applicable

Note: The Lottery, Gaming, and Racing Divisions do not send hearings requests to the Hearings Division because the hearings are handled within their own Divisions.

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.

² To better quantify Hearing Officer level of effort in rule and title hearings, the Division began tracking this metric in fiscal year 2020.

³ The number of Tax hearings conducted reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.

Continued on Page 45



Non Motor Vehicle Case Metrics ¹ (continued)

Fiscal Years 2017 to 2020

| Liquor and Tobacco Enforcement Division - Tobacco | 2017 | 2018 | 2019 | 2020 |
|---|------|------|------|------|
| All Cases Filed | 0 | 1 | 1 | 0 |
| All Hearings Set | 0 | 1 | 1 | 0 |
| All Hearings Conducted | 0 | 0 | 1 | 0 |
| All Orders Issued | 0 | 6 | 3 | 0 |
| All Initial Decisions/Final Determinations Issued | 0 | 0 | 0 | 0 |
| Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline | 2017 | 2018 | 2019 | 2020 |
| All Cases Filed | 19 | 23 | 17 | 23 |
| All Hearings Set | 20 | 23 | 12 | 24 |
| All Hearings Conducted | 18 | 18 | 8 | 23 |
| All Orders Issued | 45 | 45 | 30 | 48 |
| All Initial Decisions/Final Determinations Issued | 16 | 17 | 11 | 23 |
| Marijuana Enforcement Division Including Medical and Retail | 2017 | 2018 | 2019 | 2020 |
| All Cases Filed | 60 | 35 | 38 | 27 |
| All Hearings Set | 79 | 27 | 29 | 29 |
| All Hearings Conducted | 2 | 5 | 5 | 5 |
| All Orders Issued | 456 | 177 | 219 | 176 |
| All Initial Decisions/Final Determinations Issued | 1 | 5 | 5 | 5 |
| Titles and Registration Cases ² | 2017 | 2018 | 2019 | 2020 |
| All Cases Filed | NA | NA | NA | 6 |
| All Hearings Set | NA | NA | NA | 7 |
| All Hearings Conducted | NA | NA | NA | 4 |
| All Orders Issued | NA | NA | NA | 29 |
| All Initial Decisions/Final Determinations Issued | NA | NA | NA | 7 |
| Division of Motor Vehicles (DMV) - Emissions, CDL, and Third Party Tester Certifications | 2017 | 2018 | 2019 | 2020 |
| All Cases Filed | 0 | 1 | 2 | 1 |
| All Hearings Set | 0 | 1 | 2 | 2 |
| All Hearings Conducted | 0 | 1 | 2 | 2 |
| All Orders Issued | 1 | 4 | 4 | 8 |
| All Initial Decisions/Final Determinations Issued | 1 | 1 | 2 | 2 |

NA - Not applicable

Note: The Lottery, Gaming, and Racing Divisions do not send hearings requests to the Hearings Division because the hearings are handled within their own Divisions.

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.

² To better quantify Hearing Officer level of effort in rule and title hearings, the Division began tracking this metric in fiscal year 2020.

³ The number of Tax hearings conducted reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.



By the Numbers - DMV

| Traffic Penalty Assessments ¹ | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Number of Penalty Assessments | 105,136 | 149,933 | 159,005 | 104,195 | 90,579 |
| Penalty Assessment Collections | \$15,077,050 | \$14,360,668 | \$13,808,503 | \$14,832,012 | \$13,402,959 |

¹ The number of traffic penalty assessments do not necessarily equate to traffic penalty assessments 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.

| Motor Vehicle Titles Received ¹ | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Title Applications Received | 1,850,487 | 1,860,984 | 1,916,619 | 1,530,943 | 1,384,215 |
| Title Revenues ² | \$5,921,558 | \$5,955,148 | \$6,133,181 | \$4,826,514 | \$4,359,608 |

¹ The Colorado Division of Motor Vehicles (DMV) and Governor's Office of Information Technology completed the second roll-out of a new computer system, Colorado DRIVES, on August 6, 2018. This roll-out replaced the Colorado State Title and Registration System, originally installed between 1983 and 1987, with a modern, web-based system.

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) and for each \$8.20 duplicate title fee, the state retains \$1.70 and \$6.50 is retained by the county per C.R.S. §42-6-138(2)(a).

| Motor Vehicle Emissions Licenses and Collections | | | | | |
|---|------------------|------------------|--------------------|--------------------|--------------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| Licenses | 2016 | 2017 | 2018 | 2019 | 2020 |
| Stations Licensed | 82 | 81 | 83 | 84 | 79 |
| Inspectors Licensed | 480 | 479 | 426 | 425 | 429 |
| Total Licenses in Force | 562 | 560 | 509 | 509 | 508 |
| Renewals | 2016 | 2017 | 2018 | 2019 | 2020 |
| Stations Renewed | 53 | 66 | 53 | 68 | 53 |
| Inspectors Renewed | 224 | 171 | 156 | 193 | 139 |
| Total Licenses Renewed | 277 | 237 | 209 | 261 | 192 |
| Collections | 2016 | 2017 | 2018 | 2019 | 2020 |
| Station Licenses | \$795 | \$1,050 | \$840 | \$1,035 | \$830 |
| Inspector Licenses | \$5,235 | \$4,215 | \$4,095 | \$5,070 | \$2,815 |
| Exempt Window Stickers | \$36,050 | \$36,250 | \$35,650 | \$30,500 | \$25,700 |
| Vehicle Inspection Reports | \$264,043 | \$261,437 | \$257,409 | \$248,371 | \$233,069 |
| Emissions Penalty Assessment | \$401,775 | \$310,155 | \$843,227 | \$1,855,063 | \$798,115 |
| Total Collections ¹ | \$707,898 | \$613,107 | \$1,141,221 | \$2,140,039 | \$1,060,529 |

¹ May not sum to total due to rounding.



| Driver Record Administration | | | | | |
|---|--------------------------|----------------------------|----------------------------|----------------|----------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| Restrains | 2016 ¹ | 2017 ^{1,2} | 2018 ^{1,2} | 2019 | 2020 |
| Excessive Points | 6,506 | 12,074 | 7,262 | 7,042 | 5,534 |
| Adult Impaired Driving Arrests ³ | 21,014 | 20,687 | 19,289 | 18,941 | 16,526 |
| License Restricted by Other States | 212 | 201 | 225 | 225 | 213 |
| DUI Convictions | 10,974 | 11,931 | 15,026 | 15,049 | 12,742 |
| Habitual Traffic Offender | 2,585 | 2,613 | 2,653 | 2,643 | 1,908 |
| Accident Without Insurance | 1,797 | 4,700 | 11,791 | 10,883 | 9,838 |
| Driving Without Insurance | 5,458 | 5,732 | 6,815 | 5,964 | 4,918 |
| Vehicular Assault/Homicide | 197 | 205 | 189 | 238 | 201 |
| Underage Drinking and Driving | 239 | 268 | 199 | 151 | 159 |
| Underage Buy/Possess Alcohol | 408 | 303 | 333 | 253 | 136 |
| Child Support Arrears ⁴ | 40,060 | 51,207 | 52,961 | 40,741 | 27,886 |
| Unpaid Ticket/Failure to Appear in Court ⁵ | 111,533 | 113,750 | 114,685 | 109,892 | 87,137 |
| All Others ⁵ | 76,405 | 86,077 | 95,398 | 97,050 | 161,609 |
| Total Restraints | 277,388 | 309,748 | 326,826 | 309,072 | 328,807 |
| Reinstatements | | | | | |
| License Reinstatements Tendered | 87,878 | 81,681 | 73,196 | 74,352 | 60,447 |
| Reinstatement Fees Collected ⁶ | \$6,848,249 | \$7,332,049 | \$6,953,530 | \$7,063,335 | \$6,077,889 |
| Change of Address/Name | | | | | |
| Change of Address/Name - In Office | 33,798 | 25,847 | 27,531 | 24,807 | 15,551 |
| Change of Address/Name - Online | 0 | 39,061 | 124,332 | 155,790 | 184,723 |
| Driver Records | | | | | |
| Provided to Public | 67,216 | 68,035 | 116,347 | 119,142 | 111,427 |
| Provided to Courts | 150,927 | 151,814 | 174,232 | 162,203 | 157,632 |

- ¹ These numbers are corrected from previously published numbers. An error was discovered in how information was being pulled from the database. The incorrect report query dates back to the transition to the DRIVES computer system. The corrected report logic was applied to data the DMV still maintained for FY2016 to provide consistent reporting.
- ² The Motor Vehicle Division implemented a new computer system, DRIVES, during fiscal year 2017, which changed the way some data was tracked. Variances in data are generally due to new tracking methods.
- ³ This value includes controlled substance convictions. The decrease in fiscal year 2017 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.
- ⁴ This number was increased in fiscal year 2017 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.
- ⁵ The division fixed a calculation issue in December of 2019 which resulted in corrected redistribution of counts across all categories.
- ⁶ The reinstatement fees collected include monies paid for reinstatement, but there can be a lag between the date of the fee remittance and the date of the license reinstatement. This is because the driver still has requirements that have to be met before the driving privilege is fully reinstated. Some examples include but are not limited to, revocation period has not ended and the individual is not yet eligible for reinstatement; proof of SR-22 insurance required; court clearance required; etc.

| International Registration Plan (IRP) Registrations and Collections | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| Registrations | 2016 | 2017 | 2018 | 2019 | 2020 |
| Total Number of Colorado-Based IRP Vehicles | 20,274 | 20,509 | 19,905 | 18,757 | 17,166 |
| Collections | 2016 | 2017 | 2018 | 2019 | 2020 |
| Registration Fees Collected in Colorado that Remained in Colorado | \$20,546,618 | \$25,696,187 | \$23,313,097 | \$18,888,996 | \$16,818,104 |
| Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado | \$53,600,633 | \$50,826,501 | \$55,902,007 | \$57,897,434 | \$63,976,898 |
| Total IRP Collection for Colorado ¹ | \$74,147,251 | \$76,522,688 | \$79,215,104 | \$76,786,430 | \$80,795,002 |

¹ May not sum to total due to rounding.



| Driver License Administration | | | | | |
|---|----------------|----------------|----------------|--------------------|------------------|
| <i>Fiscal Year 2020</i> | | | | | |
| Documents In Force | | | | | Total |
| Total IDs In Force | | | | | 561,552 |
| Total Permits In Force | | | | | 141,872 |
| Total Regular Licenses In Force | | | | | 3,783,082 |
| Documents In Force for SB13-251 - Colorado Road and Community Safety Act | | | | | 126,105 |
| Total CDL Licenses In Force | | | | | 130,116 |
| Total Motorcycle Endorsements In Force | | | | | 408,849 |
| Licenses, Permits, and Other Issuances | | | | | |
| Type of License Issued | State Offices | County Offices | Online | Other ¹ | Total |
| Adult License | 546,865 | 86,604 | 322,513 | 1,333 | 957,315 |
| Minor License | 72,947 | 4,113 | 1,984 | 2 | 79,046 |
| Provisional License | 13,136 | 117 | NA | 2 | 13,255 |
| Probationary License | 610 | 3 | NA | 0 | 613 |
| Commercial Driver License | 35,836 | 1,298 | 7,824 | 4 | 44,962 |
| Total Licenses Issued | 669,394 | 92,135 | 332,321 | 1,341 | 1,095,191 |
| Type of Permit Issued | State Offices | County Offices | Online | Other ¹ | Total |
| Adult Permits | 48,648 | 586 | NA | 24 | 49,258 |
| Minor Permits | 67,441 | 1,253 | NA | 0 | 68,694 |
| Provisional Permits | 8,099 | 75 | NA | 0 | 8,174 |
| Motorcycle Permits | 3,981 | 108 | NA | 1 | 4,090 |
| Commercial Driver Permits | 12,809 | 242 | NA | 0 | 13,051 |
| Total Permits Issued | 140,978 | 2,264 | NA | 25 | 143,267 |
| Other Issuances | State Offices | County Offices | Online | Other ¹ | Total |
| Colorado ID Cards | 108,887 | 8,827 | 20,351 | 4,322 | 142,387 |
| Paper Credentials ² | 7,117 | 0 | 0 | 413 | 7,530 |
| Total Licenses, Permits, and Other Issuances | 926,376 | 103,226 | 352,672 | 6,101 | 1,388,375 |

Note: Voter registration counts are no longer reported in this table. All citizen residents issued a credential are registered to vote automatically unless they waive this option at the time of issuance. The Colorado Secretary of State maintains voter registration data, please visit: <https://www.sos.state.co.us/pubs/elections/SCORE/SCOREhome.html> Re-Examinations are no longer reported due to a change in process and configuration of DRIVES.

NA - Not applicable

NAV - Data not available

¹ Other issuances include issuances from internal office processing, investigations, and corrections, and are not reportable separately.

² Includes Express Consent Permits, Administrative Insurance Permits, Hit and Run Permits, Rehabilitation Permits, and Temporary Probationary Licenses issued by Hearings.

³ Driver tests conducted by State driver license offices ceased in March 2020 due to the COVID-19 pandemic.

⁴ This data includes referrals for medical (DR2401) and eye exams (DR2402).

Continued on page 49



Driver License Administration (continued)

Fiscal Year 2020

Licenses, Permits, and Other Issuances

| Organ Donors | State Offices | County Offices | Online | Other ¹ | Total |
|--|---------------|----------------|---------------------------|--------------------|----------------|
| Organ Donors | 619,219 | 71,596 | 253,192 | NA | 944,007 |
| Endorsements Applied | | | | | Total |
| Motorcycle | | | | | 103,266 |
| Passenger | | | | | 11,764 |
| School Bus | | | | | 4,283 |
| Tanker Vehicles | | | | | 18,602 |
| Tanker & HAZMAT | | | | | 4,248 |
| Double and Triple Trailers | | | | | 10,618 |
| Hazardous Material | | | | | 431 |
| 3 Wheel | | | | | 316 |
| Total Endorsements | | | | | 153,528 |
| Examinations | State Offices | County Offices | 3rd Party Driving Schools | Total | |
| Written Tests Passed ³ | 24,688 | 189,278 | 36,883 | 250,849 | |
| Written Tests Failed ³ | 27,357 | 232,956 | 10,536 | 270,849 | |
| Driver Road Tests Passed ³ | 73,853 | 1,692 | 83,337 | 158,882 | |
| Driver Road Tests Failed ³ | 1,784 | 668 | 10,941 | 13,393 | |
| Eye Exams - Passed with Corrective Lenses | 291,971 | NAV | NA | 291,971 | |
| Eye Exams - Passed without Corrective Lenses | 485,589 | NAV | NA | 485,589 | |
| Eye Exams Failed | 5,762 | NAV | NA | 5,762 | |
| Physical Referrals ⁴ | 3,845 | NAV | NA | 3,845 | |
| Miscellaneous | | | | | Total |
| Renewal by Mail/Reissue Out of State | | | | | 1,943 |
| Motor Vehicle Records | | | | | 6,464 |
| Reinstatements | | | | | 30,110 |

Note: Voter registration counts are no longer reported in this table. All citizen residents issued a credential are registered to vote automatically unless they waive this option at the time of issuance. The Colorado Secretary of State maintains voter registration data, please visit: <https://www.sos.state.co.us/pubs/elections/SCORE/SCOREhome.html> Re-Examinations are no longer reported due to a change in process and configuration of DRIVES.

NA - Not applicable

NAV - Data not available

¹ Other issuances include issuances from internal office processing, investigations, and corrections, and are not reportable separately.

² Includes Express Consent Permits, Administrative Insurance Permits, Hit and Run Permits, Rehabilitation Permits, and Temporary Probationary Licenses issued by Hearings.

³ Driver tests conducted by State driver license offices ceased in March 2020 due to the COVID-19 pandemic.

⁴ This data includes referrals for medical (DR2401) and eye exams (DR2402).



Vehicle License Fees and Specific Ownership Tax Collected by County

Fiscal Year 2020

| County | License Fee | Ownership Tax |
|-------------|--------------|---------------|
| Adams | \$47,883,008 | \$60,229,120 |
| Alamosa | \$1,805,319 | \$1,593,611 |
| Arapahoe | \$46,857,612 | \$75,431,694 |
| Archuleta | \$1,963,901 | \$2,119,059 |
| Baca | \$561,775 | \$402,994 |
| Bent | \$502,682 | \$339,072 |
| Boulder | \$22,932,309 | \$37,018,185 |
| Broomfield | \$5,523,223 | \$10,494,165 |
| Chaffee | \$2,795,981 | \$2,958,378 |
| Cheyenne | \$343,304 | \$322,766 |
| Clear Creek | \$1,365,306 | \$1,689,150 |
| Conejos | \$1,153,591 | \$785,950 |
| Costilla | \$565,115 | \$394,327 |
| Crowley | \$395,177 | \$220,517 |
| Custer | \$850,244 | \$805,875 |
| Delta | \$4,304,374 | \$3,248,575 |
| Denver | \$46,574,655 | \$72,204,772 |
| Dolores | \$339,454 | \$251,163 |
| Douglas | \$29,038,602 | \$63,262,668 |
| Eagle | \$6,731,357 | \$10,524,631 |
| El Paso | \$56,380,313 | \$70,468,904 |
| Elbert | \$4,773,573 | \$5,757,831 |
| Fremont | \$5,271,012 | \$4,521,092 |
| Garfield | \$7,511,064 | \$8,859,514 |
| Gilpin | \$980,079 | \$1,012,575 |
| Grand | \$2,511,159 | \$3,008,412 |
| Gunnison | \$2,182,620 | \$2,235,938 |
| Hinsdale | \$166,016 | \$128,623 |
| Huerfano | \$929,279 | \$718,732 |
| Jackson | \$355,109 | \$288,503 |
| Jefferson | \$48,697,737 | \$76,015,753 |
| Kiowa | \$297,052 | \$228,157 |
| Kit Carson | \$1,187,536 | \$1,007,333 |

Continued on page 51



Vehicle License Fees and Specific Ownership Tax Collected by County (continued)

Fiscal Year 2020

| County | License Fee | Ownership Tax |
|---------------------------|----------------------|----------------------|
| Lake | \$975,634 | \$868,239 |
| La Plata | \$6,243,612 | \$7,083,515 |
| Larimer | \$30,782,198 | \$44,401,095 |
| Las Animas | \$1,744,439 | \$1,501,791 |
| Lincoln | \$777,172 | \$581,150 |
| Logan | \$2,581,166 | \$2,332,017 |
| Mesa | \$16,619,301 | \$18,370,310 |
| Mineral | \$184,724 | \$176,874 |
| Moffat | \$1,934,266 | \$1,816,910 |
| Montezuma | \$3,191,297 | \$2,920,754 |
| Montrose | \$5,558,101 | \$5,000,113 |
| Morgan | \$4,005,585 | \$3,863,418 |
| Otero | \$2,036,561 | \$1,549,785 |
| Ouray | \$744,877 | \$942,317 |
| Park | \$2,958,800 | \$3,308,464 |
| Phillips | \$728,043 | \$657,968 |
| Pitkin | \$2,102,994 | \$3,924,330 |
| Prowers | \$1,449,967 | \$1,043,383 |
| Pueblo | \$14,514,397 | \$14,348,549 |
| Rio Blanco | \$1,074,235 | \$1,077,285 |
| Rio Grande | \$1,779,457 | \$1,533,059 |
| Routt | \$3,238,870 | \$4,246,863 |
| Saguache | \$890,393 | \$656,421 |
| San Juan | \$104,609 | \$85,162 |
| San Miguel | \$1,000,984 | \$1,371,703 |
| Sedgwick | \$372,680 | \$282,188 |
| Summit | \$3,411,538 | \$5,398,953 |
| Teller | \$3,241,874 | \$3,516,427 |
| Washington | \$894,838 | \$617,879 |
| Weld | \$36,408,228 | \$49,827,633 |
| Yuma | \$1,760,564 | \$1,614,202 |
| Total ¹ | \$507,040,941 | \$703,466,797 |

¹ May not sum to total due to rounding.



Registered Vehicles by Type and County

Fiscal Year 2020

| County | Bus | Dealer | Farm Truck / Tractor | GVW Truck / Trailer | Light Truck | Motorcycle | Motorhome | Passenger | Recreational Truck | Special Mobile Machinery | Special Use Truck | Trailer | Total |
|-------------|-------|--------|----------------------|---------------------|-------------|------------|-----------|-----------|--------------------|--------------------------|-------------------|---------|---------|
| Adams | 748 | 4,224 | 1,161 | 2,504 | 96,363 | 14,037 | 2,177 | 290,042 | 1,155 | 27,097 | 1,427 | 46,608 | 487,543 |
| Alamosa | 66 | 148 | 947 | 75 | 4,763 | 540 | 112 | 9,011 | 150 | 381 | 26 | 4,046 | 20,265 |
| Arapahoe | 777 | 6,576 | 675 | 808 | 79,364 | 13,499 | 1,606 | 413,366 | 1,008 | 3,628 | 246 | 30,022 | 551,575 |
| Archuleta | 53 | 2 | 229 | 93 | 5,404 | 798 | 188 | 8,957 | 580 | 357 | 23 | 5,172 | 21,856 |
| Baca | 40 | 42 | 1,623 | 16 | 1,117 | 153 | 25 | 1,962 | 8 | 82 | 17 | 1,832 | 6,917 |
| Bent | 18 | 3 | 738 | 8 | 1,386 | 123 | 35 | 2,283 | 10 | 36 | 0 | 1,347 | 5,987 |
| Boulder | 564 | 1,761 | 823 | 217 | 36,638 | 9,186 | 1,426 | 195,028 | 336 | 5,641 | 171 | 19,547 | 271,338 |
| Broomfield | 40 | 555 | 21 | 52 | 8,214 | 1,842 | 315 | 47,092 | 119 | 195 | 36 | 3,837 | 62,318 |
| Chaffee | 111 | 100 | 217 | 172 | 7,443 | 1,357 | 359 | 13,908 | 230 | 481 | 49 | 7,077 | 31,504 |
| Cheyenne | 14 | 0 | 819 | 22 | 799 | 75 | 11 | 1,121 | 6 | 88 | 13 | 1,146 | 4,114 |
| Clear Creek | 48 | 4 | 42 | 31 | 3,605 | 656 | 210 | 8,554 | 98 | 123 | 3 | 2,077 | 15,451 |
| Conejos | 36 | 38 | 1,687 | 33 | 2,655 | 348 | 48 | 5,236 | 44 | 30 | 11 | 3,129 | 13,295 |
| Costilla | 6 | 12 | 568 | 20 | 1,666 | 185 | 52 | 2,740 | 18 | 3 | 1 | 1,233 | 6,504 |
| Crowley | 10 | 20 | 444 | 9 | 1,045 | 122 | 41 | 1,919 | 12 | 63 | 7 | 1,063 | 4,755 |
| Custer | 12 | 2 | 279 | 38 | 2,493 | 327 | 120 | 3,558 | 49 | 95 | 35 | 2,606 | 9,614 |
| Delta | 100 | 219 | 1,647 | 180 | 11,420 | 1,483 | 457 | 20,133 | 1,248 | 354 | 29 | 12,089 | 49,359 |
| Denver | 1,021 | 3,343 | 8 | 1,944 | 71,641 | 11,070 | 1,065 | 419,774 | 277 | 11,141 | 232 | 18,517 | 540,033 |
| Dolores | 16 | 21 | 464 | 11 | 926 | 109 | 23 | 1,235 | 42 | 9 | 0 | 1,084 | 3,940 |
| Douglas | 401 | 2,350 | 1,016 | 420 | 44,333 | 10,005 | 1,249 | 226,258 | 609 | 3,629 | 136 | 26,073 | 316,479 |
| Eagle | 313 | 45 | 169 | 305 | 15,877 | 2,240 | 424 | 42,210 | 100 | 800 | 114 | 8,188 | 70,785 |
| El Paso | 1,473 | 4,828 | 1,691 | 1,324 | 111,835 | 22,024 | 4,043 | 439,149 | 4,495 | 7,458 | 454 | 58,251 | 657,025 |
| Elbert | 83 | 123 | 1,324 | 304 | 12,365 | 1,558 | 496 | 20,192 | 302 | 990 | 27 | 11,833 | 49,597 |
| Fremont | 119 | 242 | 951 | 250 | 12,481 | 2,624 | 579 | 26,597 | 1,780 | 939 | 53 | 11,605 | 58,220 |
| Garfield | 184 | 426 | 665 | 605 | 20,125 | 2,218 | 573 | 38,073 | 915 | 2,042 | 144 | 13,777 | 79,747 |
| Gilpin | 22 | 0 | 54 | 48 | 2,667 | 526 | 136 | 5,512 | 96 | 80 | 3 | 1,650 | 10,794 |
| Grand | 110 | 23 | 325 | 141 | 7,040 | 909 | 245 | 11,934 | 132 | 598 | 38 | 5,845 | 27,340 |
| Gunnison | 71 | 99 | 338 | 126 | 6,240 | 954 | 185 | 10,992 | 434 | 301 | 42 | 5,363 | 25,145 |
| Hinsdale | 2 | 14 | 19 | 11 | 426 | 74 | 19 | 921 | 4 | 21 | 1 | 537 | 2,049 |
| Huerfano | 7 | 2 | 302 | 41 | 2,830 | 351 | 104 | 4,491 | 29 | 87 | 6 | 2,097 | 10,347 |
| Jackson | 11 | 12 | 406 | 18 | 970 | 71 | 35 | 1,101 | 27 | 102 | 1 | 1,136 | 3,890 |
| Jefferson | 802 | 2,885 | 648 | 712 | 89,980 | 20,373 | 3,077 | 372,464 | 2,405 | 3,142 | 74 | 50,825 | 547,387 |
| Kiowa | 11 | 0 | 775 | 5 | 530 | 59 | 9 | 875 | 9 | 35 | 2 | 1,001 | 3,311 |
| Kit Carson | 49 | 119 | 2,210 | 74 | 2,822 | 263 | 56 | 4,352 | 23 | 150 | 16 | 3,317 | 13,451 |

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Registered Vehicles by Type and County (continued)

Fiscal Year 2020

| County | Bus | Dealer | Farm Truck / Tractor | GVW Truck / Trailer | Light Truck | Motorcycle | Motorhome | Passenger | Recreational Truck | Special Mobile Machinery | Special Use Truck | Trailer | Total |
|--------------|---------------|---------------|----------------------|---------------------|------------------|----------------|---------------|------------------|--------------------|--------------------------|-------------------|----------------|------------------|
| Lake | 27 | 0 | 17 | 34 | 3,147 | 317 | 89 | 5,393 | 109 | 84 | 30 | 1,640 | 10,887 |
| La Plata | 116 | 330 | 1,039 | 227 | 16,587 | 2,735 | 598 | 33,416 | 1,650 | 1,436 | 104 | 13,759 | 71,997 |
| Larimer | 512 | 2,987 | 2,165 | 574 | 62,784 | 13,307 | 2,088 | 211,780 | 2,610 | 4,663 | 261 | 44,288 | 348,019 |
| Las Animas | 25 | 54 | 1,253 | 84 | 4,935 | 543 | 123 | 8,324 | 32 | 171 | 34 | 3,438 | 19,016 |
| Lincoln | 25 | 50 | 1,282 | 39 | 1,687 | 216 | 54 | 3,042 | 22 | 37 | 11 | 2,088 | 8,553 |
| Logan | 71 | 212 | 2,393 | 105 | 6,124 | 857 | 163 | 11,878 | 82 | 309 | 24 | 6,006 | 28,224 |
| Mesa | 195 | 1,704 | 1,592 | 688 | 45,530 | 6,162 | 1,561 | 90,346 | 1,845 | 3,193 | 181 | 35,185 | 188,182 |
| Mineral | 1 | 0 | 22 | 11 | 522 | 73 | 14 | 899 | 4 | 13 | 2 | 592 | 2,153 |
| Moffat | 49 | 133 | 666 | 72 | 5,221 | 487 | 152 | 7,186 | 720 | 354 | 15 | 5,515 | 20,570 |
| Montezuma | 95 | 252 | 1,842 | 132 | 9,233 | 990 | 275 | 14,701 | 164 | 366 | 12 | 8,861 | 36,923 |
| Montrose | 113 | 350 | 1,777 | 252 | 15,406 | 1,798 | 523 | 26,073 | 606 | 680 | 79 | 14,068 | 61,725 |
| Morgan | 76 | 213 | 2,420 | 164 | 9,602 | 1,046 | 209 | 18,413 | 223 | 755 | 40 | 8,009 | 41,170 |
| Otero | 56 | 131 | 1,603 | 112 | 5,564 | 638 | 145 | 10,714 | 88 | 232 | 13 | 4,221 | 23,517 |
| Ouray | 30 | 0 | 124 | 22 | 2,083 | 455 | 95 | 4,100 | 53 | 96 | 3 | 1,817 | 8,878 |
| Park | 22 | 27 | 199 | 142 | 8,446 | 1,415 | 357 | 14,377 | 164 | 192 | 128 | 6,574 | 32,043 |
| Phillips | 2 | 0 | 1,108 | 14 | 1,602 | 233 | 32 | 2,860 | 4 | 29 | 7 | 2,000 | 7,891 |
| Pitkin | 287 | 6 | 94 | 54 | 3,740 | 1,159 | 138 | 15,211 | 26 | 202 | 5 | 2,148 | 23,070 |
| Prowers | 55 | 413 | 1,542 | 31 | 3,879 | 396 | 58 | 6,567 | 60 | 182 | 7 | 3,310 | 16,500 |
| Pueblo | 270 | 1,345 | 1,217 | 403 | 38,056 | 5,262 | 1,107 | 93,220 | 929 | 1,949 | 206 | 22,183 | 166,147 |
| Rio Blanco | 31 | 12 | 634 | 105 | 3,247 | 230 | 66 | 3,265 | 94 | 274 | 21 | 3,473 | 11,452 |
| Rio Grande | 51 | 46 | 1,492 | 113 | 4,291 | 455 | 125 | 7,224 | 313 | 112 | 37 | 4,649 | 18,908 |
| Routt | 164 | 100 | 742 | 138 | 8,245 | 1,373 | 302 | 17,415 | 587 | 430 | 61 | 6,833 | 36,390 |
| Saguache | 25 | 0 | 1,022 | 50 | 2,624 | 280 | 94 | 4,292 | 36 | 26 | 3 | 2,482 | 10,934 |
| San Juan | 3 | 0 | 1 | 5 | 340 | 78 | 18 | 571 | 13 | 9 | 1 | 198 | 1,237 |
| San Miguel | 35 | 6 | 124 | 33 | 2,710 | 605 | 101 | 6,060 | 22 | 233 | 8 | 1,869 | 11,806 |
| Sedgwick | 8 | 19 | 508 | 23 | 912 | 115 | 28 | 1,546 | 9 | 29 | 3 | 905 | 4,105 |
| Summit | 173 | 86 | 24 | 128 | 8,699 | 1,406 | 338 | 22,662 | 57 | 544 | 35 | 4,440 | 38,592 |
| Teller | 63 | 30 | 149 | 115 | 8,325 | 1,669 | 455 | 18,306 | 653 | 275 | 59 | 7,021 | 37,120 |
| Washington | 45 | 10 | 2,126 | 22 | 1,557 | 234 | 29 | 3,152 | 17 | 112 | 14 | 2,700 | 10,018 |
| Weld | 453 | 2,441 | 6,820 | 1,841 | 83,491 | 11,800 | 1,806 | 181,080 | 1,372 | 8,512 | 569 | 53,854 | 354,039 |
| Yuma | 38 | 153 | 2,631 | 52 | 3,786 | 439 | 65 | 5,719 | 12 | 128 | 22 | 4,853 | 17,898 |
| State Issued | 1,557 | 0 | 1 | 0 | 3,386 | 183 | 5 | 6,868 | 0 | 997 | 1 | 1,709 | 14,707 |
| Total | 12,011 | 39,348 | 61,914 | 16,402 | 1,043,224 | 177,115 | 30,713 | 3,507,700 | 29,326 | 96,802 | 5,433 | 644,618 | 5,664,606 |



Vehicle Registrations by Plate Type

Fiscal Year 2020

| Plate Type | Number of Plates | Plate Type | Number of Plates |
|--|------------------|--|------------------|
| Adopt a Shelter Pet | 22,072 | Commercial Fleet | 136,238 |
| Agriculture & Natural Resources | 1,020 | Craig Hospital | 457 |
| Air Force Academy | 564 | Dealer Demo Motorcycle | 747 |
| Air Force Commemorative | 11,366 | Dealer Demo Special Mobile Machinery | 7 |
| Air Force Cross | 8 | Dealer Full Use | 10,623 |
| Air Force Cross Person with Disability | 0 | Dealer Full Use Motorcycle | 195 |
| Alive at 25 | 58 | Dealer In-Transit | 3,897 |
| Always Buy Colorado | 129 | Dealer Demo | 15,871 |
| American Indian | 1,694 | Denver Firefighters | 861 |
| Amyotrophic Lateral Sclerosis ALS | 600 | Denver Nuggets | 609 |
| Aviation | 1,935 | Depot | 790 |
| Boy Scouts | 1,127 | Designer Light Truck | 14,516 |
| Breast Cancer Awareness | 33,458 | Designer Passenger | 95,500 |
| Broncos Charities | 19,278 | Disabled Veteran | 47,728 |
| Bronze Star | 1,763 | Disabled Veteran Person with Disability | 5,959 |
| Bronze Star Person with Disability | 4 | Distinguished Flying Cross | 302 |
| Bronze Star Valor | 225 | Distinguished Flying Cross Person with Disability | 0 |
| Bronze Star Valor Person with Disability | 0 | Distinguished Service Cross | 14 |
| Call Letter Amateur | 2,174 | Distinguished Service Cross Person with Disability | 0 |
| Call Letter Commercial | 27 | Donate Life | 8,338 |
| Carbon Fund | 1,714 | Emergency Medical Services | 1,179 |
| Child Loss Awareness | 2,889 | Fallen Air Force | 41 |
| Childhood Cancer Awareness | 555 | Fallen Air Force Person with Disability | 0 |
| Civil Air Patrol | 260 | Fallen Army | 250 |
| Civil Air Patrol Person with Disability | 0 | Fallen Army Person with Disability | 1 |
| Collector Motorcycle | 2,795 | Fallen Coast Guard | 0 |
| Collector Passenger | 105,211 | Fallen Coast Guard Person with Disability | 0 |
| Collector Tractor | 59 | Fallen Heroes | 5,174 |
| Collector Truck | 177 | Fallen Marines | 83 |
| Colorado Avalanche | 3,087 | Fallen Marines Person with Disability | 0 |
| Colorado College | 1,064 | Fallen Navy | 27 |
| Colorado Mesa University | 888 | Fallen Navy Person with Disability | 0 |
| Colorado National Guard | 446 | Farm Tractor | 6,010 |
| Colorado National Guard Person with Disability | 0 | Farm Truck | 57,512 |
| Colorado Rockies | 3,042 | Firefighter | 20,506 |
| Colorado School of Mines | 2,690 | Flight for Life Colorado | 821 |
| Colorado State Patrol | 983 | Former Prisoner of War | 85 |
| Colorado State University | 5,946 | Former Prisoner of War Person with Disability | 0 |
| Colorado State University Pueblo | 898 | Fort Lewis | 185 |
| Columbine | 87,398 | | |

¹ New license plate effective September 18, 2019.

² New license plate effective January 1, 2020.

Continued on page 55



Vehicle Registrations by Plate Type (continued)

Fiscal Year 2020

| Plate Type | Number of Plates | Plate Type | Number of Plates |
|---|------------------|--|------------------|
| Girl Scouts | 353 | Person with Disability | 40,016 |
| Government | 67,025 | Pioneer | 34,873 |
| Greyhound | 2,726 | Protect Our Rivers | 3,147 |
| Gross Vehicle Weight Tractor TWV | 7,736 | Protective Order of Elks | 376 |
| Gross Vehicle Weight Truck GVW | 16,988 | Pueblo Chile | 2,042 |
| Honorably Discharged Veteran | 37,801 | Purple Heart | 4,240 |
| Honorably Discharged Veteran Person with Disability | 97 | Purple Heart Person with Disability | 38 |
| Honorary Consul | 68 | Raptor | 2,503 |
| Horseless Carriage | 6,255 | Recreational Truck | 30,438 |
| Italian American | 3,998 | Regis University | 730 |
| Juvenile Diabetes | 2,298 | Representative State | 29 |
| Kids First | 2,214 | Representative United States | 0 |
| Knights of Columbus | 315 | Rocky Mountain National Park | 8,999 |
| Korean War Veteran | 399 | Senator State | 15 |
| Korean War Veteran Person with Disability | 7 | Senator United States | 0 |
| Livery | 1,483 | Share the Road | 5,883 |
| Manufacturer | 367 | Silver Star | 223 |
| Masonic Family | 604 | Silver Star Person with Disability | 0 |
| Medal of Honor | 1 | Ski Country USA | 23,075 |
| Medal of Honor Person with Disability | 0 | Special Mobile Machinery Exempt | 36 |
| Mesa Verde National Park ¹ | 195 | Special Mobile Machinery Regular | 124,945 |
| Metro State University of Denver | 754 | Special Use Vehicle SVW | 3,506 |
| Motorcycle Regular | 171,157 | State Parks | 3,209 |
| Naval Reserve | 206 | Street Rod | 556 |
| Navy Cross | 3 | Submarine Service | 131 |
| Navy Cross Person with Disability | 0 | Submarine Service Person with Disability | 0 |
| Navy SEALs | 74 | Support Education | 639 |
| Navy SEALs Person with Disability | 0 | Support the 10th Mountain Division | 3,623 |
| North American Aerospace Defense Command (NORAD) | 958 | Support the Horse | 3,196 |
| North American Aerospace Defense Command (NORAD) Person with Disability | 1 | Support the Troops | 11,491 |
| Olympic Committee | 8 | Taxicab | 1,076 |
| Operations Desert Shield/Storm | 1,477 | Temporary Registration Permit | 234,550 |
| Operations Desert Shield/Storm Person with Disability | 9 | Tow Truck | 1,913 |
| Passenger Regular | 3,886,822 | Trailer Regular | 636,656 |
| Pearl Harbor Survivor | 7 | Transporter | 3,102 |
| Pearl Harbor Survivor Person with Disability | 0 | U.S. Air Force | 8,128 |
| | | U.S. Air Force Person with Disability | 24 |
| | | U.S. Army | 9,853 |
| | | U.S. Army 10th Mountain Division | 473 |

¹ New license plate effective September 18, 2019.

² New license plate effective January 1, 2020.

Continued on page 56



Vehicle Registrations by Plate Type (continued)

Fiscal Year 2020

| Plate Type | Number of Plates | Plate Type | Number of Plates |
|---|------------------|---|------------------|
| U.S. Army 10th Mountain Division Person with Disability | 0 | University of Colorado Colorado Springs | 120 |
| U.S. Army 4th Infantry Division | 656 | University of Denver | 1,364 |
| U.S. Army 4th Infantry Division Person with Disability | 1 | University of Northern Colorado | 1,435 |
| U.S. Army Person with Disability | 27 | USS Colorado Submarine | 665 |
| U.S. Army Special Forces | 639 | USS Colorado Submarine Person with Disability | 1 |
| U.S. Army Special Forces Person with Disability | 0 | Veteran of Afghanistan War | 1,453 |
| U.S. Coast Guard | 784 | Veteran of Afghanistan War Person with Disability | 0 |
| U.S. Coast Guard Person with Disability | 4 | Veteran of Iraq War | 2,231 |
| U.S. Marine Corps | 16,133 | Veteran of Iraq War Person with Disability | 2 |
| U.S. Marine Corps Person with Disability | 24 | Vietnam Veteran | 7,857 |
| U.S. Navy | 7,261 | Vietnam Veteran Person with Disability | 36 |
| U.S. Navy Person with Disability | 21 | Western Colorado University | 834 |
| U.S. Woman Veteran ² | 142 | Wildlife Supporting | 21,125 |
| U.S. Woman Veteran Person with Disability ² | 4 | World War II | 84 |
| University of Colorado | 12,651 | World War II Person with Disability | 3 |
| | | Total | 6,243,827 |

¹ New license plate effective September 18, 2019.

² New license plate effective January 1, 2020.



By the Numbers - Lottery

| Lottery Sales Distribution | | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| <i>(millions of dollars)</i> | | | | | |
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Cash 5 | \$19.0 | \$17.6 | \$17.7 | \$16.6 | \$15.6 |
| Cash 5 EZ Match ¹ | NA | \$1.1 | \$3.9 | \$3.0 | \$2.5 |
| Lotto | \$27.4 | \$30.6 | \$28.5 | \$28.0 | \$32.9 |
| Powerball | \$115.1 | \$73.0 | \$88.1 | \$86.1 | \$51.1 |
| Scratch | \$395.2 | \$380.2 | \$407.5 | \$443.4 | \$490.7 |
| Mega Millions ² | \$28.8 | \$25.8 | \$38.4 | \$72.7 | \$37.7 |
| Pick 3 | \$8.9 | \$11.0 | \$12.2 | \$12.9 | \$13.4 |
| Lucky For Life ³ | NA | \$16.0 | \$15.7 | \$17.0 | \$14.9 |
| Total ⁴ | \$594.4 | \$555.3 | \$612.0 | \$679.8 | \$658.8 |

NA - Not applicable

¹ Cash 5 EZ Match began May 7, 2017.

² In Fiscal Year 2019 Mega Millions had four jackpots that reached over \$435 million, including the highest Mega Millions jackpot ever of \$1.5 billion in October 2018. This resulted in the 89.4% increase in Mega Millions sales over the previous fiscal year.

³ Lucky For Life began July 17, 2016.

⁴ May not sum to total due to rounding.

| Lottery Fund Distribution | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| <i>(millions of dollars)</i> | | | | | |
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Conservation Trust Fund | \$57.4 | \$53.4 | \$56.3 | \$66.6 | \$57.0 |
| Great Outdoors Colorado (GOCO) | \$63.7 | \$64.5 | \$66.2 | \$68.5 | \$70.4 |
| Colorado Parks and Wildlife | \$14.4 | \$13.3 | \$14.1 | \$16.6 | \$14.2 |
| The BEST program (Building Excellent Schools Today) ¹ | \$8.1 | \$2.3 | \$4.1 | \$14.7 | \$0.8 |
| Total ² | \$143.6 | \$133.5 | \$140.7 | \$166.5 | \$142.4 |

¹ Due to the overall record setting ticket sales performance of Fiscal Year 2019, distributions were also record setting. The GOCO cap of \$68.5 million was reached in April 2019, resulting in 50% of proceeds from that point forward going to the Building Excellent Schools Today (BEST) grant program.

² May not sum to total due to rounding.



By the Numbers - SBG

| Auto Industry Division | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| Licensing Activity | 2016 | 2017 | 2018 | 2019 | 2020 |
| Dealer Licenses Processed | 4,558 | 4,730 | 4,579 | 4,503 | 4,174 |
| Dealer License Revenues | \$1,548,317 | \$1,586,494 | \$1,596,341 | \$1,737,108 | \$1,904,632 |
| Salesperson Licenses Processed | 16,335 | 17,521 | 17,232 | 17,047 | 15,458 |
| Salesperson License Revenues | \$1,466,750 | \$1,731,723 | \$1,757,894 | \$1,929,915 | \$1,990,249 |

| Dealer Licenses Issued | | | |
|--|--------|--|---------------|
| <i>Fiscal Year 2020</i> | | | |
| License Types | Issued | License Types | Issued |
| Buyer Agent - Original | 0 | Wholesale Auction - Powersports - Original | 0 |
| Buyer Agent - Renewal | 4 | Wholesale Auction - Powersports - Renewal | 0 |
| Dealers - New - Original | 38 | Wholesalers - Original | 30 |
| Dealers - New - Renewal | 586 | Wholesalers - Renewal | 291 |
| Dealers - New - Powersports - Original | 2 | Wholesalers - Powersports - Original | 1 |
| Dealers - New - Powersports - Renewal | 74 | Wholesalers - Powersports - Renewal | 3 |
| Dealers - Used - Original | 80 | Additional Location | 410 |
| Dealers - Used - Renewal | 1,351 | Powersports - Additional Location | 78 |
| Dealers - Used - Powersports - Original | 10 | Ownership Change | 30 |
| Dealers - Used - Powersports - Renewal | 42 | Powersports - Ownership Change | 3 |
| Manufacturers - Original | 27 | Name Change | 28 |
| Manufacturers - Renewal | 197 | Powersports - Name Change | 3 |
| Manufacturers - Powersports - Original | 2 | Off - Premise | 187 |
| Manufacturers - Powersports - Renewal | 21 | Powersports - Off Premise | 0 |
| Manufacturers Distributor - Original | 9 | Address Change | 129 |
| Manufacturers Distributor - Renewal | 27 | Powersports - Address Change | 1 |
| Manufacturers Distributor - Powersports - Original | 3 | Class Change | 35 |
| Manufacturers Distributor - Powersports - Renewal | 6 | Powersports - Class Change | 2 |
| Manufacturer Distributor Branch - Original | 0 | Temp Out of State - Dealer | 0 |
| Manufacturer Distributor Branch - Renewal | 0 | Business Disposal License | 1 |
| Manufacturer Distributor Branch - Powersports - Original | 0 | Business Disposal License - Renewal | 0 |
| Manufacturer Distributor Branch - Powersports - Renewal | 0 | Subtotal | 4,174 |
| Manufacturers Rep - Original | 89 | Salesperson Transactions | Issued |
| Manufacturers Rep - Renewal | 368 | Salespersons - Original | 3,154 |
| Manufacturers Rep - Powersports - Original | 0 | Salespersons - Renewal | 8,878 |
| Manufacturers Rep - Powersports - Renewal | 0 | Salespersons - Multiple | 927 |
| Wholesale Auction - Original | 1 | Salespersons - Transfer | 2,083 |
| Wholesale Auction - Renewal | 5 | Salespersons - Reprint | 416 |
| | | Subtotal | 15,458 |
| | | Total | 19,632 |



| Investigation Activity | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Consumer Complaints Received | 1,242 | 1,067 | 1,035 | 1,090 | 983 |
| Investigations Completed | 1,297 | 1,189 | 994 | 1,034 | 1,066 |
| Violations/Founded Complaints | 761 | 671 | 621 | 710 | 722 |
| Criminal Summonses Issued | 12 | 23 | 12 | 6 | 4 |
| Cases Presented to the Dealer Board | 93 | 141 | 123 | 155 | 258 |
| Warning Letters Issued | 420 | 406 | 407 | 512 | 431 |
| Verbal Warning Issued | 122 | 97 | 64 | 36 | 29 |
| Criminal Cases Referred to Another Agency | 5 | 2 | 3 | 1 | 3 |
| Compliance Inspections | 0 | 0 | 5 | 7 | 0 |
| Background Investigations Initiated | 793 | 863 | 820 | 647 | 571 |
| Background Investigations Completed | 823 | 822 | 850 | 681 | 570 |

| Dealer Board Fines | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Fines Ordered | \$827,500 | \$217,500 | \$104,500 | \$457,000 | \$263,749 |
| Fines in Abeyance | \$420,100 | \$120,800 | \$40,500 | \$32,500 | \$53,500 |
| Fines Imposed | \$407,300 | \$96,700 | \$64,000 | \$424,500 | \$197,849 |
| Payments | \$141,075 | \$91,241 | \$85,706 | \$90,949 | \$78,499 |

| Limited Stakes Gaming Revenues and Expenditures ¹ | |
|---|--------------------------|
| <i>Fiscal Year 2020</i> | |
| | 2020 ² |
| Total Gaming Revenues ³ | \$82,345,348 |
| Plus: | |
| Fiscal Year 2019 Escrow | \$2,629,136 |
| Less: | |
| Division of Gaming and Limited Gaming Control Commission Expenditures | (\$15,980,471) |
| Fiscal Year 2020 Escrow | (\$2,765,627) |
| Net Total Available for Distribution ⁴ | \$66,228,386 |

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

² Due to COVID-19, all the casinos closed on March 17, 2020. The Cripple Creek casinos reopened on June 15. Black Hawk and Central City casinos reopened on June 17, except for one who reopened on July 1. Gaming's net income was down 40.6% in fiscal year 2020 compared to fiscal year 2019 due to the casino closures; therefore, the total distribution was down in fiscal year 2020.

³ Includes \$40,890 of interest income in the Extended Gaming Fund during fiscal year 2020.

⁴ May not sum to total due to rounding.



Limited Stakes Gaming Fund Distribution

Fiscal Years 2016 to 2020

| Limited Statewide Gaming | 2016 | 2017 | 2018 | 2019 | 2020 ¹ |
|--|---------------|---------------|---------------|---------------|-------------------|
| Limited Gaming Revenue | \$118,073,006 | \$119,169,899 | \$127,197,818 | \$127,716,147 | \$82,304,458 |
| Commission/Division Expenses | \$14,561,705 | \$15,022,463 | \$15,385,240 | \$16,035,631 | \$15,980,471 |
| Total Amount Distributed | \$103,684,917 | \$104,082,249 | \$111,617,671 | \$111,782,407 | \$66,228,386 |
| State General Fund | \$15,463,715 | \$15,231,191 | \$16,895,831 | \$16,426,964 | \$25,458,874 |
| Local Government Gaming Impact Fund | \$5,000,000 | \$5,000,000 | \$5,443,865 | \$5,398,346 | \$0 |
| Tourism Promotion Fund | \$15,000,000 | \$15,000,000 | \$15,000,000 | \$15,000,000 | \$0 |
| State Historical Society | \$25,515,681 | \$25,385,467 | \$26,566,229 | \$26,278,174 | \$14,256,969 |
| Film Incentives Cash Fund/Colorado Office of Film, Television, and Media | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$0 |
| Advanced Industries Acceleration Cash Fund | \$5,500,000 | \$5,500,000 | \$5,500,000 | \$5,500,000 | \$0 |
| Innovative Higher Ed Research Fund | \$2,100,000 | \$2,100,000 | \$2,100,000 | \$2,100,000 | \$0 |
| Creative Industries Cash Fund | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$0 |
| Limited Gaming Counties | 2016 | 2017 | 2018 | 2019 | 2020 ¹ |
| Gilpin County | \$9,162,681 | \$9,095,250 | \$9,530,825 | \$9,370,046 | \$5,042,690 |
| Teller County | \$1,772,611 | \$1,784,236 | \$1,854,702 | \$1,892,028 | \$1,067,440 |
| Limited Gaming Cities | 2016 | 2017 | 2018 | 2019 | 2020 ¹ |
| City of Black Hawk | \$6,864,629 | \$6,792,426 | \$7,090,337 | \$6,916,791 | \$3,716,996 |
| Central City | \$770,938 | \$786,949 | \$852,017 | \$891,581 | \$485,246 |
| City of Cripple Creek | \$1,477,176 | \$1,486,863 | \$1,545,585 | \$1,576,690 | \$889,533 |

¹ Due to COVID-19, all casinos in Colorado closed on March 17, 2020. The Cripple Creek casinos reopened on June 15. Black Hawk and Central City casinos reopened on June 17, except for one which reopened on July 1. Gaming's net income was down 40.6% in fiscal year 2020 compared to fiscal year 2019 due to the casino closures; therefore, the total distribution was down in fiscal year 2020. Additionally, House Bill 20-1399 suspended the statutory transfers of gaming revenue to various cash funds for two years so that more gaming revenue is deposited in the State General Fund.



Revenue Distribution Resulting from Amendment 50 ¹

Fiscal Years 2016 to 2020

| | 2016 | 2017 | 2018 | 2019 | 2020 ² |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Cities of Black Hawk, Central City and Cripple Creek | \$1,255,749 | \$1,341,986 | \$1,673,828 | \$1,793,179 | \$1,531,064 |
| Gilpin and Teller Counties | \$1,506,898 | \$1,610,384 | \$2,008,593 | \$2,151,814 | \$1,837,277 |
| Community College System | \$9,794,840 | \$10,467,496 | \$13,055,859 | \$13,986,794 | \$11,942,298 |
| Total Due to Extended Gaming Recipients ³ | \$12,557,487 | \$13,419,866 | \$16,738,280 | \$17,931,787 | \$15,310,639 |

¹ 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.

² Due to COVID-19, all the casinos closed on March 17, 2020. The Cripple Creek casinos reopened on June 15. Black Hawk and Central City casinos reopened on June 17, except for one who reopened on July 1. Gaming's net income was down 40.6% in fiscal year 2020 compared to fiscal year 2019 due to the casino closures; therefore, the total distribution was down in fiscal year 2020.

³ May not sum to total due to rounding.

Colorado Sports Betting Proceeds

Fiscal Year 2020

| | 2020 |
|--|--------------|
| Total Net Sports Betting Proceeds (NSBP) | \$3,116,719 |
| Total Taxes Due | \$313,561 |
| Total Wagers | \$63,758,711 |
| Total Payments to Players | \$57,708,967 |
| Total Win Percentage | 9.49% |

Tobacco Enforcement

Fiscal Years 2016 to 2020

| | 2016 | 2017 | 2018 | 2019 ¹ | 2020 |
|---------------------------|-------|-------|-------|-------------------|-------|
| Tobacco Compliance Checks | 2,767 | 2,339 | 1,875 | 2,363 | 2,597 |
| Violations | 235 | 142 | 148 | 191 | 120 |

¹ Tobacco Compliance Check numbers increased due to the Executive Order issued by Governor Hickenlooper, B 2018-011 in which three months were prioritized for increased tobacco checks. This reduced the number of liquor compliance checks the Division was able to complete during that same time period.



Active Liquor Licenses by Type

Fiscal years 2016 to 2020

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-------|-------|-------|-------|-------|
| 3.2% Beer Importers License (non-resident) ¹ | 12 | 12 | 14 | NA | NA |
| 3.2% Beer Manufacturer ¹ | 6 | 6 | 6 | NA | NA |
| 3.2% Beer Manufacturer (non-resident) ¹ | 5 | 5 | 5 | NA | NA |
| 3.2% Retail Beer | 1,558 | 1,551 | 1,599 | NA | NA |
| 3.2% Special Events Permit | 7 | 7 | 3 | NA | NA |
| 3.2% Wholesale Beer ¹ | 44 | 40 | 39 | NA | NA |
| Art Gallery Permit | 46 | 57 | 77 | 107 | 97 |
| Arts Liquor | 55 | 53 | 54 | 58 | 54 |
| Bed and Breakfast Permit ² | 49 | 44 | 38 | 37 | 32 |
| Beer and Wine | 652 | 656 | 704 | 712 | 702 |
| Beer, Wine, & Spirituous Liquor Special Events Permit ² | 325 | 273 | 247 | 174 | 152 |
| Brew Pub | 134 | 143 | 156 | 171 | 160 |
| Campus Liquor Complex | NA | NA | 8 | 9 | 9 |
| Club Liquor | 171 | 167 | 160 | 154 | 154 |
| Distillery Pub | 2 | 2 | 4 | 5 | 4 |
| Fermented Malt Beverage Importer ¹ | NA | NA | NA | 9 | 2 |
| Fermented Malt Beverage Manufacturer ¹ | NA | NA | NA | 9 | 1 |
| Fermented Malt Beverage Nonresident ¹ | NA | NA | NA | 4 | 3 |
| Fermented Malt Beverage Retailer ¹ | NA | NA | NA | 1,777 | NA |
| Fermented Malt Beverage On ³ | NA | NA | NA | NA | 31 |
| Fermented Malt Beverage Off ³ | NA | NA | NA | NA | 1,700 |
| Fermented Malt Beverage On/Off ³ | NA | NA | NA | NA | 34 |
| Fermented Malt Beverage Special Events Permit ¹ | NA | NA | NA | 8 | 13 |
| Fermented Malt Beverage Wholesale ¹ | NA | NA | NA | 12 | 4 |
| Hotel & Restaurant Liquor | 4,751 | 4,810 | 4,865 | 4,920 | 4,728 |
| Hotel & Restaurant - Optional Premises | 229 | 227 | 228 | 234 | 223 |
| Importer - Malt Liquor ² | 71 | 73 | 80 | 81 | 83 |
| Importer - Vinous & Spirituous Liquor ² | 490 | 497 | 501 | 529 | 516 |
| Limited Winery ² | 135 | 126 | 134 | 148 | 147 |
| Liquor - License Drug Store | 14 | 12 | 20 | 21 | 21 |
| LLDS Manager Permit | NA | 5 | 47 | 105 | 73 |
| Lodging and Entertainment | NA | 98 | 196 | 234 | 236 |
| Malt Liquor Manufacturer (non-resident) ² | 29 | 32 | 38 | 42 | 40 |
| Manufacturer - Brewery ² | 219 | 236 | 248 | 269 | 245 |
| Manufacturer - Distillery/Rectifier ² | 83 | 85 | 98 | 102 | 100 |

NA - Not applicable

¹ Statutory changes: SB18-243 removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxation is the same for all types of malt beverages. SB19-011, effective 1/1/2019, eliminated the previous dual licensing requirement for manufacturers, wholesalers, and importers to be in alignment with the definitional change for fermented malt beverages.

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

³ These categories are a subset of "Fermented Malt Beverage Retailer" and in 2019 were reported in aggregate.

⁴ Some prior year figures were modified to utilize updated information since the previous year's annual report.

⁵ License name changed from "Sales Room - Beer" in 2019 to "Sales Room - Malt."

Continued on page 63



| Active Liquor Licenses by Type (continued) | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| <i>Fiscal years 2016 to 2020</i> | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Manufacturer - Winery ² | 6 | 6 | 7 | 7 | 6 |
| Optional Premises | 75 | 74 | 75 | 72 | 26 |
| Public Transportation Liquor ² | 28 | 27 | 26 | 24 | 23 |
| Racetrack Liquor | 4 | 3 | 3 | 3 | 3 |
| Resort Complex | 14 | 17 | 18 | 20 | 18 |
| Retail Gaming Tavern | 18 | 18 | 18 | 18 | 18 |
| Retail Liquor Store | 1,631 | 1,600 | 1,582 | 1,587 | 1,539 |
| Sales Room - Malt ^{4,5} | 114 | 161 | 183 | 238 | 229 |
| Sales Room - Spirits ⁴ | 33 | 51 | 69 | 84 | 83 |
| Sales Room - Wine ⁴ | 81 | 105 | 122 | 143 | 133 |
| Sidewalk Service Area | NA | NA | NA | 8 | 14 |
| Tavern Liquor | 1,443 | 1,317 | 1,233 | 1,234 | 1,197 |
| Vintners Restaurant | 3 | 6 | 9 | 10 | 11 |
| Wholesale Beer ² | 266 | 286 | 301 | 329 | 308 |
| Wholesale Liquor ² | 174 | 167 | 182 | 198 | 191 |
| Wine Delivery Permit ² | 1,413 | 1,484 | 1,555 | 1,644 | 1,604 |
| Wine Packaging Permit ⁴ | 1 | 1 | 1 | 1 | 1 |
| Total Licenses | 14,113 | 14,154 | 14,438 | 15,551 | 14,968 |

NA - Not applicable

¹ Statutory changes: SB18-243 removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxation is the same for all types of malt beverages. SB19-011, effective 1/1/2019, eliminated the previous dual licensing requirement for manufacturers, wholesalers, and importers to be in alignment with the definitional change for fermented malt beverages.

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

³ These categories are a subset of "Fermented Malt Beverage Retailer" and in 2019 were reported in aggregate.

⁴ Some prior year figures were modified to utilize updated information since the previous year's annual report.

⁵ License name changed from "Sales Room - Beer" in 2019 to "Sales Room - Malt."

| Violations of the Liquor Code and Fermented Malt Beverage Code Act | | | | | |
|---|--------------|-------------|-------------|-------------|-------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| Actions | 2016 | 2017 | 2018 | 2019 | 2020 |
| State Administrative Actions | 452 | 409 | 287 | 296 | 291 |
| State Revocations | 0 | 4 | 6 | 1 | 1 |
| State Suspensions | 57 | 41 | 30 | 19 | 14 |
| State Denials | 3 | 1 | 3 | 2 | 2 |
| Division-Filed Court Cases ¹ | 874 | 482 | 641 | 447 | 390 |
| Division-Assisted Local Hearings | 1 | 2 | 0 | 2 | 1 |
| Total | 1,387 | 939 | 967 | 767 | 699 |

¹ The decline in fiscal year 2017 Division-Filed Court Cases is due to a temporary budget shortfall and subsequent temporary personnel transfers. In fiscal year 2018, the Liquor Enforcement Division saw an increase in court cases that were filed but a decrease in administrative actions. This was due to a change in focus on inspections and industry outreach.



Active County-Issued State Liquor Licenses

Fiscal Years 2016 to 2020

| County | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------|-------|-------|-------|-------|-------|
| Adams | 671 | 669 | 625 | 664 | 623 |
| Alamosa | 49 | 46 | 43 | 49 | 43 |
| Arapahoe | 928 | 919 | 955 | 1,018 | 973 |
| Archuleta | 49 | 55 | 51 | 64 | 57 |
| Baca | 8 | 8 | 8 | 9 | 9 |
| Bent | 9 | 8 | 9 | 9 | 8 |
| Boulder | 602 | 618 | 609 | 629 | 594 |
| Broomfield | 110 | 116 | 106 | 110 | 109 |
| Chaffee | 83 | 85 | 82 | 85 | 80 |
| Cheyenne | 6 | 6 | 5 | 5 | 4 |
| Clear Creek | 39 | 45 | 41 | 45 | 40 |
| Conejos | 14 | 14 | 12 | 11 | 12 |
| Costilla | 17 | 16 | 16 | 17 | 14 |
| Crowley | 5 | 4 | 5 | 5 | 3 |
| Custer | 18 | 19 | 14 | 14 | 13 |
| Delta | 73 | 64 | 66 | 73 | 66 |
| Denver | 1,811 | 1,852 | 1,842 | 1,912 | 1,778 |
| Dolores | 12 | 11 | 11 | 12 | 10 |
| Douglas | 397 | 392 | 409 | 477 | 461 |
| Eagle | 285 | 294 | 287 | 325 | 311 |
| El Paso | 980 | 1,011 | 1,046 | 1,128 | 1,076 |
| Elbert | 18 | 15 | 15 | 19 | 17 |
| Fremont | 88 | 85 | 90 | 88 | 83 |
| Garfield | 197 | 190 | 187 | 189 | 181 |
| Gilpin | 41 | 43 | 40 | 39 | 37 |
| Grand | 112 | 113 | 113 | 125 | 123 |
| Gunnison | 117 | 126 | 117 | 128 | 119 |
| Hinsdale | 16 | 19 | 16 | 19 | 6 |
| Huerfano | 34 | 34 | 31 | 37 | 32 |
| Jackson | 11 | 13 | 12 | 13 | 12 |
| Jefferson | 940 | 960 | 955 | 1,035 | 1,009 |
| Kiowa | 4 | 6 | 6 | 6 | 6 |
| Kit Carson | 25 | 24 | 24 | 23 | 22 |
| Lake | 34 | 30 | 32 | 168 | 162 |
| La Plata | 146 | 156 | 147 | 31 | 28 |
| Larimer | 620 | 655 | 640 | 704 | 663 |
| Las Animas | 51 | 54 | 53 | 55 | 53 |
| Lincoln | 16 | 17 | 17 | 17 | 18 |
| Logan | 39 | 36 | 35 | 39 | 31 |
| Mesa | 232 | 221 | 219 | 260 | 252 |
| Mineral | 18 | 18 | 19 | 18 | 17 |

Continued on page 65



Active County-Issued State Liquor Licenses (continued)

Fiscal Years 2016 to 2020

| County | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Moffat | 33 | 31 | 30 | 31 | 29 |
| Montezuma | 67 | 70 | 64 | 71 | 68 |
| Montrose | 65 | 68 | 70 | 76 | 80 |
| Morgan | 60 | 59 | 54 | 59 | 60 |
| Otero | 37 | 35 | 36 | 39 | 35 |
| Ouray | 40 | 45 | 46 | 50 | 42 |
| Park | 37 | 32 | 36 | 36 | 34 |
| Phillips | 13 | 12 | 11 | 12 | 12 |
| Pitkin | 145 | 146 | 140 | 147 | 149 |
| Prowers | 30 | 32 | 32 | 34 | 31 |
| Pueblo | 304 | 317 | 299 | 312 | 288 |
| Rio Blanco | 27 | 27 | 25 | 26 | 27 |
| Rio Grande | 32 | 35 | 32 | 28 | 29 |
| Routt | 136 | 141 | 132 | 141 | 134 |
| Saguache | 14 | 10 | 11 | 16 | 16 |
| San Juan | 22 | 23 | 21 | 25 | 19 |
| San Miguel | 63 | 69 | 59 | 69 | 68 |
| Sedgwick | 7 | 9 | 8 | 10 | 6 |
| Summit | 233 | 240 | 244 | 262 | 252 |
| Teller | 69 | 71 | 63 | 72 | 61 |
| Washington | 7 | 7 | 7 | 8 | 7 |
| Weld | 361 | 347 | 350 | 390 | 382 |
| Yuma | 26 | 26 | 30 | 28 | 24 |
| State Total | 10,753 | 10,919 | 10,810 | 11,616 | 11,008 |



Marijuana Enforcement Activity

Fiscal Years 2016 to 2020

| Active Medical Marijuana Licenses | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|------|------|------|------|------|
| Medical Marijuana Center Business Licenses | 529 | 509 | 495 | 433 | 438 |
| Medical Marijuana-Infused Product Business Licenses | 237 | 256 | 253 | 216 | 218 |
| Medical Marijuana Optional Premises Cultivation Business Licenses | 785 | 765 | 725 | 478 | 468 |
| Medical Marijuana Testing Facility Business Licenses ¹ | NA | 14 | 11 | 11 | 10 |
| Active Retail Marijuana Licenses | 2016 | 2017 | 2018 | 2019 | 2020 |
| Retail Marijuana Store Business Licenses | 435 | 492 | 538 | 553 | 592 |
| Retail Marijuana Product Manufacturer Business Licenses | 193 | 271 | 289 | 280 | 284 |
| Retail Marijuana Optional Premises Cultivation Business Licenses | 572 | 692 | 744 | 675 | 699 |
| Retail Marijuana Testing Facility Business Licenses | 15 | 13 | 11 | 13 | 11 |

NA - Not applicable

¹ Medical marijuana testing facility businesses were issued licenses beginning the start of fiscal year 2017. They were not able to be licensed prior.

Marijuana Licensed Businesses by County

Fiscal Year 2020

All Business Licensing Activity ¹

| County | Medical Marijuana | | Retail Marijuana | |
|-------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|
| | Active Licenses ² | Applications Pending as of 6/30/2020 | Active Licenses ² | Applications Pending as of 6/30/2020 |
| Adams | 19 | 0 | 72 | 0 |
| Alamosa | 2 | 0 | 0 | 0 |
| Arapahoe | 16 | 0 | 55 | 0 |
| Archuleta | 0 | 0 | 14 | 0 |
| Boulder | 56 | 0 | 136 | 0 |
| Chaffee | 4 | 0 | 7 | 0 |
| Clear Creek | 14 | 0 | 28 | 0 |
| Conejos | 0 | 0 | 4 | 0 |
| Costilla | 3 | 0 | 10 | 0 |
| Crowley | 8 | 1 | 35 | 7 |
| Custer | 0 | 0 | 0 | 0 |
| Delta | 1 | 0 | 0 | 0 |
| Denver | 450 | 1 | 488 | 7 |
| Eagle | 8 | 0 | 17 | 0 |
| El Paso | 277 | 0 | 3 | 0 |
| Fremont | 11 | 0 | 0 | 0 |
| Garfield | 11 | 0 | 44 | 0 |
| Gilpin | 1 | 0 | 8 | 0 |
| Grand | 4 | 0 | 9 | 0 |
| Gunnison | 0 | 0 | 24 | 0 |

¹ Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

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

Continued on page 67



Marijuana Licensed Businesses by County (continued)

Fiscal Year 2020

All Business Licensing Activity ¹

| County | Medical Marijuana | | Retail Marijuana | |
|--------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|
| | Active Licenses ² | Applications Pending as of 6/30/2020 | Active Licenses ² | Applications Pending as of 6/30/2020 |
| Huerfano | 3 | 0 | 21 | 0 |
| Jefferson | 29 | 0 | 25 | 0 |
| Lake | 0 | 0 | 8 | 0 |
| La Plata | 4 | 0 | 25 | 0 |
| Larimer | 30 | 0 | 31 | 0 |
| Las Animas | 11 | 1 | 55 | 1 |
| Mesa | 3 | 0 | 10 | 0 |
| Moffat | 3 | 0 | 8 | 0 |
| Montezuma | 5 | 0 | 15 | 0 |
| Montrose | 2 | 0 | 2 | 0 |
| Morgan | 5 | 0 | 10 | 0 |
| Otero | 2 | 0 | 3 | 0 |
| Ouray | 2 | 0 | 9 | 0 |
| Park | 5 | 0 | 18 | 0 |
| Pitkin | 4 | 0 | 13 | 0 |
| Pueblo | 61 | 0 | 210 | 0 |
| Routt | 15 | 0 | 24 | 0 |
| Saguache | 8 | 2 | 84 | 4 |
| San Juan | 0 | 0 | 4 | 0 |
| San Miguel | 3 | 0 | 9 | 0 |
| Sedgwick | 2 | 0 | 4 | 0 |
| Summit | 5 | 0 | 17 | 0 |
| Weld | 7 | 0 | 13 | 0 |
| Total | 1,094 | 5 | 1,572 | 19 |

¹ Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

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



| Racing Events | | | | | |
|------------------------------------|------|------|------|------|------|
| <i>Calendar Years 2015 to 2019</i> | | | | | |
| Number of Live Racing Days | 2015 | 2016 | 2017 | 2018 | 2019 |
| Horse Racing | 39 | 39 | 39 | 39 | 38 |

| Racing Licenses, Fees, and Fines | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| <i>Calendar Years 2015 to 2019</i> | | | | | |
| Licenses | 2015 | 2016 | 2017 | 2018 | 2019 |
| Licenses Issued | 704 | 962 | 842 | 879 | 698 |
| Fees and Fines | 2015 | 2016 | 2017 | 2018 | 2019 |
| Licenses Fees | \$14,563 | \$19,731 | \$11,410 | \$12,323 | \$10,818 |
| Fines and Penalties | \$18,900 | \$24,336 | \$14,825 | \$9,525 | \$6,500 |
| Investigation Fees | \$21,270 | \$5,400 | \$15,730 | \$6,326 | \$12,723 |
| Printing Fees | \$70 | \$70 | \$0 | \$0 | \$0 |
| Total ¹ | \$54,803 | \$49,537 | \$41,965 | \$28,174 | \$30,041 |

¹ May not sum to total due to rounding.

| Horse Breeders and Owners Awards Paid | | | | | |
|--|--------------------|--------------------|--------------------|------------------|------------------|
| <i>Calendar Years 2015 to 2019</i> | | | | | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Thoroughbreds | \$1,081,061 | \$1,090,490 | \$978,910 | \$759,723 | \$769,527 |
| Quarterhorse | \$204,730 | \$231,150 | \$209,702 | \$190,731 | \$162,194 |
| Arabian | \$37,977 | \$14,761 | \$1,679 | \$25 | \$33,430 |
| Paint | \$78 | \$379 | \$99 | \$0 | \$0 |
| Appaloosa | \$7 | \$58 | \$15 | \$0 | \$0 |
| Harness | \$27,306 | \$26,230 | \$33,272 | \$35,875 | \$30,508 |
| Mule | \$167 | \$45 | \$3 | \$0 | \$0 |
| Total ¹ | \$1,351,326 | \$1,363,113 | \$1,223,680 | \$986,354 | \$995,658 |

¹ May not sum to total due to rounding.

| Funds Distributed for Research and Animal Welfare | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| <i>Calendar Years 2015 to 2019</i> | | | | | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Greyhound Welfare and Adoption | \$77,837 | \$77,607 | \$73,950 | \$67,572 | \$68,201 |
| CSU Equine Research Fund | \$86,793 | \$87,425 | \$70,693 | \$68,984 | \$69,006 |
| Total ¹ | \$164,630 | \$165,032 | \$144,643 | \$136,556 | \$137,207 |

¹ May not sum to total due to rounding.



By the Numbers - TAX

| Number of Income Tax Returns Filed ¹ | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| <i>Income Tax Years 2014 to 2018 ²</i> | | | | | |
| Income Tax Return Type | 2014 | 2015 | 2016 | 2017 | 2018 |
| Individual | 2,669,565 | 2,751,000 | 2,801,464 | 2,878,154 | 2,966,611 |
| Corporate | 49,975 | 49,620 | 50,144 | 51,032 | 52,420 |
| Fiduciary | 47,987 | 49,045 | 49,324 | 50,031 | 50,889 |
| Partnership | 237,468 | 244,289 | 251,998 | 261,139 | 271,434 |
| Total | 3,004,995 | 3,093,954 | 3,152,930 | 3,240,356 | 3,341,354 |

¹ This table summarizes the number of active income tax returns at the time the data was retrieved. If an amended return is processed and replaces the original return, the overwritten original return will not be counted and the active amended return will only be counted once. This data is a proxy for taxpayer population by income tax year. Thus these counts are not the best approximation for workload. For workload estimates, see the table titled, "Volume of Paper and Electronic Income Tax Returns Processed."

² Income tax year is generally defined as a tax year that begins any day in that calendar year. Some taxpayers have legitimate reasons to file for income tax periods that are less than a year's length, and may therefore have more than one return counted during an income tax year.

| Volume of Paper and Electronic Income Tax Returns Processed ¹ | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| <i>Fiscal Years 2016 to 2020</i> | | | | | |
| Return Type | 2016 | 2017 | 2018 | 2019 | 2020 |
| Individual | | | | | |
| Paper | 489,968 | 483,697 | 474,068 | 438,270 | 326,581 |
| Electronic | 2,316,496 | 2,374,609 | 2,470,570 | 2,578,647 | 2,436,489 |
| % Electronic | 83% | 83% | 84% | 85% | 88% |
| Corporate | | | | | |
| Paper | 25,001 | 23,433 | 22,235 | 20,922 | 18,329 |
| Electronic | 27,383 | 30,070 | 31,098 | 33,354 | 35,179 |
| % Electronic | 52% | 56% | 58% | 61% | 66% |
| Fiduciary | | | | | |
| Paper | 23,471 | 17,880 | 16,041 | 14,700 | 11,069 |
| Electronic | 26,524 | 32,437 | 34,552 | 35,766 | 35,084 |
| % Electronic | 53% | 64% | 68% | 71% | 76% |
| Partnership | | | | | |
| Paper | 54,654 | 49,493 | 49,003 | 53,974 | 44,597 |
| Electronic | 190,562 | 200,946 | 212,716 | 222,752 | 232,105 |
| % Electronic | 78% | 80% | 81% | 80% | 84% |
| Total | 3,154,059 | 3,212,565 | 3,310,283 | 3,398,385 | 3,139,433 |

¹ The returns processed during the fiscal year may include returns from any income tax year. A taxpayer may have more than one return recorded in a fiscal year due to late or amended returns or due to the timing of when returns are submitted. This data can be used to measure workload by fiscal year. Thus these counts are not the best approximation for taxpayer population. For taxpayer population estimates, see the table titled, "Number of Income Tax Returns Filed."



| Individual Income Tax Credits ¹ | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Income Tax Years 2014 to 2018 ² | | | | | | | | | | |
| Income Tax Credit | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
| | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Advanced Industry Investment Tax Credit | \$252,612 | 35 | \$457,019 | 47 | \$445,959 | 51 | \$382,022 | 90 | \$523,680 | 78 |
| Affordable Housing Credit ³ | NA | NA | \$7,085 | 14 | \$0 | 0 | \$0 | 0 | NR | NR |
| Aircraft Manufacturer New Employee Credit | \$24,672 | 23 | \$21,311 | 21 | \$41,993 | 25 | NR | NR | \$0 | 0 |
| Alternative Fuel Refueling Facility Credit | \$19,508 | 14 | \$9,432 | 14 | NA | NA | NA | NA | NA | NA |
| Authorized Instream Flow Incentive Credit | \$86,925 | 201 | NA | NA | NA | NA | NA | NA | NA | NA |
| Business Personal Property Credit | NA | NA | \$325,406 | 595 | \$104,040 | 235 | \$16,308 | 99 | \$30,042 | 138 |
| Certified Auction Group License Fee Credit | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Child Care Center Investment Credit | \$440,126 | 717 | \$518,825 | 586 | \$492,512 | 520 | \$377,063 | 474 | \$457,139 | 537 |
| Child Care Contribution Credit | \$23,452,799 | 18,733 | \$26,611,784 | 22,083 | \$23,868,235 | 16,567 | \$28,880,707 | 18,414 | \$30,177,955 | 18,094 |
| Child Care Expenses Credit | \$4,721,691 | 33,096 | \$5,198,183 | 33,921 | \$5,036,037 | 32,925 | \$2,436,245 | 25,333 | \$4,107,024 | 28,085 |
| Colorado Earned Income Tax Credit | NA | NA | \$75,679,152 | 351,162 | \$75,275,357 | 351,709 | \$74,004,128 | 342,908 | \$72,077,347 | 336,197 |

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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

³ Formerly known as "Low-income Housing Credit."

⁴ May not sum to total due to rounding.

Continued on page 71



| Individual Income Tax Credits ¹ (continued) | | | | | | | | | | |
|---|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|
| <i>Income Tax Years 2014 to 2018 ²</i> | | | | | | | | | | |
| Income Tax Credit | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
| | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Colorado Minimum Tax Credit | \$2,292,954 | 6,450 | \$2,570,070 | 6,868 | \$2,387,510 | 7,047 | \$2,205,976 | 6,197 | \$7,259,315 | 20,732 |
| Colorado Works Program Credit | \$14,625 | 31 | \$19,387 | 37 | \$18,665 | 39 | \$18,748 | 28 | \$35,374 | 32 |
| Contaminated Land Redevelopment Credit | \$18,423 | 11 | \$729,219 | 15 | \$1,112,360 | 19 | \$1,568,075 | 17 | \$1,287,006 | 27 |
| Credit for Tax Paid to Another State | \$188,786,639 | 61,652 | \$184,430,271 | 64,856 | \$194,319,953 | 64,337 | \$216,385,574 | 68,595 | \$227,201,322 | 72,278 |
| Employer Child Care Facility Investment Credit | \$9,176 | 22 | \$11,677 | 20 | NR | NR | \$6,996 | 22 | \$15,371 | 14 |
| Food Contributed to Hunger Relief Charitable Organizations Credit | NA | NA | \$70,994 | 272 | \$14,130 | 40 | \$28,243 | 100 | \$13,712 | 15 |
| Gross Conservation Easement Credit | \$9,880,438 | 499 | \$9,979,500 | 421 | \$6,682,354 | 303 | \$12,716,505 | 343 | \$16,537,672 | 346 |
| Historic Property Preservation Credit | \$863,058 | 175 | \$732,798 | 137 | \$443,704 | 76 | \$228,371 | 53 | \$348,732 | 60 |
| Innovative Motor Vehicle Credit | \$6,096,421 | 1,794 | \$7,657,955 | 2,271 | \$12,303,079 | 3,058 | \$10,810,577 | 2,218 | \$27,719,166 | 5,456 |
| Job Growth Incentive Credit | \$123,210 | 25 | \$181,067 | 60 | \$166,612 | 69 | \$222,348 | 85 | \$546,167 | 105 |
| Long-term Care Insurance Credit | \$3,244,341 | 16,005 | \$3,119,434 | 15,489 | \$3,100,049 | 15,178 | \$2,936,138 | 14,389 | \$2,584,785 | 12,532 |

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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

³ Formerly known as "Low-income Housing Credit."

⁴ May not sum to total due to rounding.

Continued on page 72



| Individual Income Tax Credits ¹ (continued) | | | | | | | | | | |
|---|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| <i>Income Tax Years 2014 to 2018 ²</i> | | | | | | | | | | |
| | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
| Income Tax Credit | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Non-fundable Alternative Fuel Vehicle Credit | \$198,390 | 171 | NA | NA | NA | NA | NA | NA | NA | NA |
| Plastic Recycling Investment Credit | \$5,166 | 8 | \$5,537 | 32 | NR | NR | NR | NR | NR | NR |
| Preservation of Historic Structures Credit | NA | NA | NA | NA | \$178,324 | 25 | \$979,519 | 62 | \$1,208,100 | 74 |
| Rural and Frontier Health Care Preceptor Credit | NA | NA | NA | NA | NA | NA | \$76,000 | 76 | \$87,781 | 89 |
| Rural Jump-Start Zone Credit | NA | NA | NA | NA | \$8,329 | 7 | \$16,085 | 6 | \$46,315 | 10 |
| School-to-Career Investment Credit | \$37,519 | 48 | \$30,668 | 44 | \$26,363 | 37 | \$39,272 | 41 | \$41,860 | 51 |
| Total ⁴ | \$246,809,446 | 142,030 | \$318,366,774 | 498,965 | \$326,041,597 | 492,288 | \$354,338,296 | 479,556 | \$392,308,426 | 494,959 |

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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

³ Formerly known as "Low-income Housing Credit."

⁴ May not sum to total due to rounding.



Corporate Income Tax Credits ¹

Income Tax Years 2014 to 2018 ²

| Income Tax Credit | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|--|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|
| | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Advanced Industry Investment Tax Credit | NA | NA | NR | NR | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Affordable Housing Credit ³ | NA | NA | \$0 | 0 | \$0 | 0 | NR | NR | NR | NR |
| Aircraft Manufacturer New Employee Credit | NR | NR | NR | NR | NR | NR | NR | NR | \$0 | 0 |
| Alternative Fuel Refueling Facility Credit | \$0 | 0 | \$0 | 0 | NA | NA | NA | NA | NA | NA |
| Authorized Instream Flow Incentive Credit | NR | NR | NA | NA | NA | NA | NA | NA | NA | NA |
| Business Personal Property Credit | NR | NR | \$10,446 | 29 | \$12,214 | 24 | \$4,454 | 40 | \$2,728 | 54 |
| Certified Auction Group License Fee Credit | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Child Care Center Investment Credit | \$1,298 | 3 | \$0 | 0 | NR | NR | NR | NR | NR | NR |
| Child Care Contribution Credit | \$575,284 | 52 | \$558,991 | 71 | \$712,206 | 72 | \$566,810 | 70 | \$640,964 | 72 |
| Colorado Works Program Credit | \$0 | 0 | NR | NR | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Contaminated Land Re-development Credit | \$0 | 0 | NR | NR | \$899,204 | 3 | NR | NR | \$0 | 0 |
| Crop and Livestock Contribution Credit | NR | NR | NR | NR | \$0 | 0 | NR | NR | \$0 | 0 |

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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

³ Formerly known as "Low-income Housing Credit."

⁴ May not sum to total due to rounding.

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Corporate Income Tax Credits ¹ (continued)

Income Tax Years 2014 to 2018 ²

| Income Tax Credit | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|---|--------------------|--------------|--------------------|--------------|---------------------|--------------|--------------------|--------------|---------------------|--------------|
| | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Employer Child Care Facility Investment Credit | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Food Contributed to Hunger Relief Charitable Organizations Credit | NA | NA | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Gross Conservation Easement Credit | \$0 | 0 | \$94,335 | 6 | NR | NR | NR | 3 | \$7,099,704 | 6 |
| Historic Property Preservation Credit | \$0 | 0 | NR | NR | \$0 | 0 | NR | NR | \$0 | 0 |
| Innovative Motor Vehicle Credit | NR | NR | \$1,334,546 | 6 | \$5,135,912 | 6 | \$1,949,167 | 9 | NR | 7 |
| Job Growth Incentive Credit | \$2,940,680 | 15 | \$6,077,523 | 16 | \$6,360,773 | 18 | \$2,854,615 | 17 | \$13,317,924 | 23 |
| New Investment Tax Credit | \$282,541 | 397 | \$252,330 | 354 | \$243,589 | 334 | \$218,416 | 301 | \$202,742 | 276 |
| Nonrefundable Alternative Fuel Vehicle Credit | \$0 | 0 | NA | NA | NA | NA | NA | NA | NA | NA |
| Old Investment Tax Credit | \$125,078 | 13 | \$220,076 | 17 | \$109,603 | 14 | \$174,325 | 10 | \$59,351 | 7 |
| Preservation of Historic Structures Credit | NA | NA | NA | NA | \$0 | 0 | \$1,401,645 | 3 | \$2,307,961 | 5 |
| Rural Jump-Start Zone Credit | NA | NA | NA | NA | \$0 | 0 | \$0 | 0 | NR | NR |
| School-to-Career Investment Credit | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 |
| Total ⁴ | \$4,492,203 | 492 | \$8,849,234 | 508 | \$13,630,711 | 475 | \$9,842,262 | 462 | \$30,349,677 | 454 |

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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

³ Formerly known as "Low-income Housing Credit."

⁴ May not sum to total due to rounding.



Individual Enterprise Zone Credits ¹

Income Tax Years 2016 to 2018 ²

| Income Tax Credit | 2016 | | 2017 | | 2018 | |
|--|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Contribution to Enterprise Zone Administrator Credit | \$8,876,361 | 11,981 | \$9,671,095 | 12,830 | \$10,054,092 | 11,351 |
| Enterprise Zone Agricultural Processing Employee Credit | \$86,889 | 27 | \$41,957 | 23 | \$49,557 | 22 |
| Enterprise Zone Commercial Vehicle Investment Tax Credit | \$21,413 | 15 | \$53,133 | 18 | \$12,136 | 13 |
| Enterprise Zone Employee Health Insurance Credit | \$213,791 | 105 | \$211,903 | 98 | \$203,312 | 72 |
| Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit | \$4,086 | 6 | NR | NR | \$3,117 | 8 |
| Enterprise Zone Enhanced Rural New Business Facility Employee Credit | \$188,927 | 109 | \$249,376 | 141 | \$206,446 | 102 |
| Enterprise Zone Investment Tax Credit | \$5,598,126 | 2,939 | \$5,574,464 | 3,227 | \$7,309,837 | 3,827 |
| Enterprise Zone Job Training Program Credit | \$489,943 | 439 | \$528,196 | 429 | \$652,059 | 627 |
| Enterprise Zone New Business Facility Employee Credit | \$1,303,120 | 636 | \$1,644,545 | 665 | \$1,745,733 | 693 |
| Enterprise Zone Renewable Energy Credit - Nonrefundable | \$24,686 | 22 | \$19,991 | 21 | \$30,906 | 21 |
| Enterprise Zone Renewable Energy Credit - Refundable | \$44,663 | 34 | NR | NR | \$28,915 | 21 |
| Enterprise Zone Research and Experimental Activities Credit | \$309,581 | 223 | \$414,766 | 204 | \$249,378 | 176 |
| Enterprise Zone Vacant Commercial Building Rehabilitation Credit | \$267,460 | 107 | \$237,813 | 69 | \$300,871 | 61 |
| Total ³ | \$17,429,046 | 16,643 | \$18,663,915 | 17,745 | \$20,846,359 | 16,994 |

Corporate Enterprise Zone Credits ¹

Income Tax Years 2016 to 2018 ²

| Income Tax Credit | 2016 | | 2017 | | 2018 | |
|--|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| | Amount | Credits Used | Amount | Credits Used | Amount | Credits Used |
| Contribution to Enterprise Zone Administrator Credit | \$454,134 | 128 | \$342,239 | 139 | \$326,479 | 116 |
| Enterprise Zone Agricultural Processing Employee Credit | NR | NR | \$0 | 0 | NR | NR |
| Enterprise Zone Commercial Vehicle Investment Tax Credit | NR | NR | NR | NR | \$78,776 | 3 |
| Enterprise Zone Employee Health Insurance Credit | \$290,235 | 17 | \$133,537 | 14 | \$502,330 | 16 |
| Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit | \$0 | 0 | \$0 | 0 | NR | NR |
| Enterprise Zone Enhanced Rural New Business Facility Employee Credit | \$102,020 | 8 | \$37,390 | 6 | \$39,060 | 8 |
| Enterprise Zone Investment Tax Credit | \$10,798,907 | 262 | \$11,227,487 | 246 | \$12,204,439 | 257 |
| Enterprise Zone Job Training Program Credit | \$1,108,297 | 39 | \$1,387,897 | 27 | \$1,242,274 | 30 |
| Enterprise Zone New Business Facility Employee Credit | \$1,989,041 | 62 | \$1,363,074 | 53 | \$2,479,503 | 60 |
| Enterprise Zone Renewable Energy Credit - Nonrefundable | NR | NR | \$0 | 0 | \$0 | 0 |
| Enterprise Zone Renewable Energy Credit - Refundable | NR | NR | \$1,035,632 | 3 | \$2,425,218 | 4 |
| Enterprise Zone Research and Experimental Activities Credit | \$333,367 | 26 | \$228,115 | 24 | \$375,470 | 25 |
| Enterprise Zone Vacant Commercial Building Rehabilitation Credit | NR | NR | NR | NR | \$0 | 0 |
| Total ³ | \$16,003,471 | 548 | \$15,765,811 | 516 | \$19,688,649 | 521 |

NR - Not releasable due to confidentiality requirements. Total includes NR data.

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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

³ May not sum to total due to rounding.



Individual Income Tax Voluntary Contributions

Fiscal Years 2016 to 2020 1

| Alzheimer's Association Fund | | | | Make-A-Wish Foundation of Colorado Fund | | | |
|--------------------------------------|---------------------|-----------|---------|---|---------------------|-----------|---------|
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 5,672 | \$77,163 | \$13.60 | 2020 ² | 5,439 | \$62,691 | \$11.53 |
| 2019 | 7,992 | \$104,975 | \$13.14 | 2019 | 7,765 | \$96,057 | \$12.37 |
| 2018 | 7,233 | \$101,758 | \$14.07 | 2018 | 7,209 | \$89,612 | \$12.43 |
| 2017 | 7,247 | \$91,980 | \$12.69 | 2017 | 7,836 | \$94,951 | \$12.12 |
| 2016 ³ | 538 | \$9,857 | \$18.32 | 2016 ³ | 547 | \$5,866 | \$10.72 |
| American Red Cross Fund | | | | Military Family Relief Fund | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 6,112 | \$81,181 | \$13.28 | 2020 ² | 5,458 | \$88,868 | \$16.28 |
| 2019 | 8,130 | \$98,651 | \$12.13 | 2019 | 8,397 | \$128,256 | \$15.27 |
| 2018 | 7,150 | \$87,996 | \$12.31 | 2018 | 8,391 | \$128,047 | \$15.26 |
| 2017 | 7,792 | \$91,503 | \$11.74 | 2017 | 9,529 | \$161,604 | \$16.96 |
| 2016 | 8,585 | \$98,087 | \$11.43 | 2016 | 12,305 | \$196,857 | \$16.00 |
| Colorado Cancer Fund | | | | Pet Overpopulation Fund | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 5,240 | \$55,089 | \$10.51 | 2020 ² | 8,276 | \$109,198 | \$13.19 |
| 2019 | 7,427 | \$78,763 | \$10.60 | 2019 | 11,643 | \$150,257 | \$12.91 |
| 2018 | 6,487 | \$72,272 | \$11.14 | 2018 | 11,355 | \$149,917 | \$13.20 |
| 2017 | 6,607 | \$69,891 | \$10.58 | 2017 | 12,277 | \$147,514 | \$12.02 |
| 2016 ³ | 455 | \$5,095 | \$11.20 | 2016 | 14,424 | \$179,089 | \$12.42 |
| Colorado Domestic Abuse Program Fund | | | | Special Olympics of Colorado Fund | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 9,184 | \$130,734 | \$14.24 | 2020 ² | 5,351 | \$65,120 | \$12.17 |
| 2019 | 12,344 | \$160,331 | \$12.99 | 2019 | 7,855 | \$89,846 | \$11.44 |
| 2018 | 11,591 | \$157,847 | \$13.62 | 2018 | 7,188 | \$87,594 | \$12.19 |
| 2017 | 12,850 | \$168,265 | \$13.09 | 2017 | 7,790 | \$91,711 | \$11.77 |
| 2016 | 14,793 | \$186,765 | \$12.63 | 2016 | 9,795 | \$112,973 | \$11.53 |
| Colorado Healthy Rivers Fund | | | | Unwanted Horse Fund | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 7,278 | \$87,959 | \$12.09 | 2020 ² | 5,862 | \$74,362 | \$12.69 |
| 2019 | 10,155 | \$114,588 | \$11.28 | 2019 | 8,216 | \$97,436 | \$11.86 |
| 2018 | 8,291 | \$91,015 | \$10.98 | 2018 | 7,885 | \$97,804 | \$12.40 |
| 2017 | 7,998 | \$82,341 | \$10.30 | 2017 | 7,797 | \$87,647 | \$11.24 |
| 2016 ³ | 590 | \$7,606 | \$12.89 | 2016 ³ | 530 | \$8,267 | \$15.60 |

NA - Not applicable

- 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.
- ² Voluntary contributions in fiscal year 2020 may be lower than fiscal year 2019 in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).
- ³ Some voluntary contribution organizations 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 fiscal year 2015 values reported for these voluntary contributions are for amended, late, and/or extension filers that made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in fiscal year 2017).
- ⁴ This voluntary contribution fund is new and reflects collections from January 1, 2020 through June 30, 2020.
- ⁵ The total represents the sum of all itemized contributions in this report, in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.
- ⁶ May not sum to total due to rounding.

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Individual Income Tax Voluntary Contributions (continued)

Fiscal Years 2016 to 2020 ¹

| Colorado Nongame and Endangered Wildlife Cash Fund | | | | Urban Peak Fund | | | |
|--|---------------------|-----------|---------|---|---------------------|-------------|---------|
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 9,951 | \$149,227 | \$15.00 | 2020 ² | 5,195 | \$75,363 | \$14.51 |
| 2019 | 13,804 | \$192,245 | \$13.93 | 2019 | 7,200 | \$88,549 | \$12.30 |
| 2018 | 11,859 | \$167,038 | \$14.09 | 2018 | 6,144 | \$84,117 | \$13.69 |
| 2017 | 14,692 | \$175,898 | \$11.97 | 2017 | NA | NA | NA |
| 2016 | 16,671 | \$245,550 | \$14.73 | 2016 | NA | NA | NA |
| Donate to a Colorado Nonprofit Fund ⁴ | | | | Western Slope Military Veterans Cemetery Fund | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 821 | \$70,882 | \$86.34 | 2020 ² | 2,903 | \$23,296 | \$8.02 |
| 2019 | NA | NA | NA | 2019 | 4,443 | \$32,216 | \$7.25 |
| 2018 | NA | NA | NA | 2018 | 4,079 | \$32,898 | \$8.07 |
| 2017 | NA | NA | NA | 2017 | 4,485 | \$36,675 | \$8.18 |
| 2016 | NA | NA | NA | 2016 | 5,577 | \$47,661 | \$8.55 |
| Family Caregiver Support Fund | | | | Young Americans Center for Financial Education Fund | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 3,161 | \$25,197 | \$7.97 | 2020 ² | 2,528 | \$18,083 | \$7.15 |
| 2019 | 4,709 | \$36,825 | \$7.82 | 2019 | 3,853 | \$24,892 | \$6.46 |
| 2018 | 4,147 | 29,596 | 7.14 | 2018 | 6,144 | 84,117 | 13.69 |
| 2017 | NA | NA | NA | 2017 | NA | NA | NA |
| 2016 | NA | NA | NA | 2016 | NA | NA | NA |
| Habitat for Humanity of Colorado Fund | | | | Total ^{5, 6} | | | |
| Year | Number of donations | Amount | Average | Year | Number of donations | Amount | Average |
| 2020 ² | 5,997 | \$86,077 | \$14.35 | 2020 ² | 103,309 | \$1,415,956 | \$13.71 |
| 2019 | 8,242 | \$107,420 | \$13.03 | 2019 | 149,680 | \$1,814,339 | \$12.12 |
| 2018 | 7,471 | \$96,591 | \$12.93 | 2018 | 147,946 | \$1,831,265 | \$12.38 |
| 2017 | 8,161 | \$101,963 | \$12.49 | 2017 | 155,768 | \$1,838,669 | \$11.80 |
| 2016 | 9,471 | \$110,936 | \$11.71 | 2016 | 136,259 | \$1,620,077 | \$11.89 |
| Homeless Prevention Activities Program Fund | | | | | | | |
| Year | Number of donations | Amount | Average | | | | |
| 2020 ² | 8,455 | \$127,605 | \$15.09 | | | | |
| 2019 | 11,375 | \$151,363 | \$13.31 | | | | |
| 2018 | 10,345 | \$136,666 | \$13.21 | | | | |
| 2017 | 11,540 | \$153,745 | \$13.32 | | | | |
| 2016 | 13,677 | \$172,918 | \$12.64 | | | | |

NA - Not applicable

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.

² Voluntary contributions in fiscal year 2020 may be lower than fiscal year 2019 in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

³ Some voluntary contribution organizations 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 fiscal year 2015 values reported for these voluntary contributions are for amended, late, and/or extension filers that made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in fiscal year 2017).

⁴ This voluntary contribution fund is new and reflects collections from January 1, 2020 through June 30, 2020.

⁵ The total represents the sum of all itemized contributions in this report, in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.

⁶ May not sum to total due to rounding.



Alternative Minimum Tax

Income Tax Years 2014 to 2018 ¹

| Income Tax Type | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|---------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| | Amount | Filings | Amount | Filings | Amount | Filings | Amount | Filings | Amount | Filings |
| Individual | \$6,240,769 | 2,321 | \$5,681,836 | 2,751 | \$7,209,260 | 2,914 | \$7,200,528 | 4,419 | \$6,821,574 | 2,720 |
| Fiduciary | \$244,759 | 292 | \$758,569 | 300 | \$718,619 | 353 | \$534,913 | 327 | \$236,287 | 151 |
| Total ² | \$6,485,528 | 2,613 | \$6,440,405 | 3,051 | \$7,927,879 | 3,267 | \$7,735,441 | 4,746 | \$7,057,861 | 2,871 |

¹ Income tax year is generally defined as a tax year that begins any day in that calendar year.

² May not sum to total due to rounding.

Property Tax/Rent/Heat Credit Rebates

Fiscal Years 2016 to 2020 ¹

| Year | Number of Rebates Issued ² | Total Rebates Issued | Average Rebate Installment |
|------|---------------------------------------|----------------------|----------------------------|
| 2020 | 38,878 | \$5,769,808 | \$148 |
| 2019 | 40,240 | \$5,618,048 | \$140 |
| 2018 | 41,655 | \$5,783,028 | \$139 |
| 2017 | 44,630 | \$6,034,957 | \$135 |
| 2016 | 48,917 | \$6,638,897 | \$136 |

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 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.



| Income Tax Refunds Issued | | | | | |
|--|-------------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Fiscal Years 2016 to 2020 ¹ | | | | | |
| Year | Number of Refunds | Income Tax Refunds ² | TABOR Refunds ³ | Total Refunds ^{2,4} | Average Refund Per Return |
| Individual | | | | | |
| 2020 ⁵ | 1,836,265 | \$1,076,243,813 | \$139,071,372 | \$1,215,315,185 | \$662 |
| 2019 | 2,076,323 | \$1,086,945,829 | \$5,451 | \$1,086,951,280 | \$523 |
| 2018 | 1,909,075 | \$1,075,685,102 | \$25,055 | \$1,075,710,157 | \$563 |
| 2017 | 1,907,448 | \$1,051,186,788 | \$5,976,627 | \$1,057,163,415 | \$559 |
| 2016 | 2,035,872 | \$995,675,392 | \$55,725,688 | \$1,051,401,080 | \$522 |
| Corporate | | | | | |
| 2020 ⁵ | 4,434 | \$109,488,100 | \$443,387 | \$109,931,487 | \$24,793 |
| 2019 | 5,365 | \$137,181,610 | NA | \$137,181,610 | \$25,570 |
| 2018 | 4,309 | \$112,410,285 | NA | \$112,410,285 | \$26,087 |
| 2017 | 4,599 | \$112,361,923 | NA | \$112,361,923 | \$24,432 |
| 2016 | 4,434 | \$95,698,078 | NA | \$95,698,078 | \$21,583 |
| Fiduciary | | | | | |
| 2020 ⁵ | 3,934 | \$10,834,815 | \$6,879,256 | \$17,714,071 | \$4,503 |
| 2019 | 3,919 | \$9,449,971 | NA | \$9,449,971 | \$2,411 |
| 2018 | 4,008 | \$8,507,933 | NA | \$8,507,933 | \$2,123 |
| 2017 | 3,873 | \$9,074,009 | NA | \$9,074,009 | \$2,387 |
| 2016 | 3,353 | \$11,795,703 | NA | \$11,795,703 | \$3,625 |
| Partnership ⁶ | | | | | |
| 2020 ⁵ | 3,220 | \$14,930,798 | \$991,069 | \$15,921,867 | \$4,945 |
| 2019 | 2,974 | \$14,466,300 | NA | \$14,466,300 | \$4,864 |
| 2018 | 2,938 | \$14,862,305 | NA | \$14,862,305 | \$5,059 |
| 2017 | 2,832 | \$12,526,537 | NA | \$12,526,537 | \$4,423 |
| 2016 | 2,544 | \$11,831,668 | NA | \$11,831,668 | \$4,651 |

NA - Not applicable

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 Refunds include refunds issued, canceled, intercepted, and donated to voluntary contribution funds. The figures do not include property tax/rent/heat credit (PTC) rebates.

³ State revenue is capped through the spending limits established by the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). The legislature may determine statutorily how the excess revenue is refunded. This column reflects the dollar amount for sales tax refunds and income tax rate reductions that were processed based on TABOR. Taxpayers could claim sales tax refunds on their individual income tax returns in tax year 2015, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax year 2019.

⁴ May not sum to total due to rounding.

⁵ Income tax refunds issued in fiscal year 2020 may be lower than fiscal year 2019 in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

⁶ Partnership income tax refunds only represent Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax refunds for partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership income tax refunds.



Income Tax Cash Flow

(millions of dollars)

Fiscal Years 2016 to 2020 ¹

| Year | Tax Withheld | Estimated Payments | Cash with Returns | Gross Collections | Income Tax Refunds ² | TABOR Refunds ³ | Net Collections ⁴ |
|---------------------------------|--------------|--------------------|-------------------|-------------------|---------------------------------|----------------------------|------------------------------|
| Individual | | | | | | | |
| 2020 ⁵ | \$7,069.6 | \$890.7 | \$641.0 | \$8,601.3 | \$1,076.2 | \$139.1 | \$7,664.1 |
| 2019 | \$6,546.2 | \$1,634.3 | \$1,010.7 | \$9,191.3 | \$1,086.9 | \$0.0 | \$8,104.4 |
| 2018 | \$6,061.3 | \$1,608.9 | \$857.3 | \$8,527.6 | \$1,075.7 | \$0.0 | \$7,451.9 |
| 2017 | \$5,642.8 | \$1,414.3 | \$745.4 | \$7,802.5 | \$1,051.2 | \$6.0 | \$6,757.3 |
| 2016 | \$5,324.2 | \$1,327.5 | \$752.3 | \$7,404.0 | \$995.7 | \$55.7 | \$6,464.0 |
| Corporate | | | | | | | |
| 2020 ⁵ | NA | \$512.2 | \$199.9 | \$712.1 | \$109.5 | \$0.4 | \$603.1 |
| 2019 | NA | \$730.1 | \$61.9 | \$791.9 | \$137.2 | NA | \$654.7 |
| 2018 | NA | \$682.2 | \$90.4 | \$772.5 | \$112.4 | NA | \$660.1 |
| 2017 | NA | \$488.7 | \$57.0 | \$545.6 | \$112.4 | NA | \$433.3 |
| 2016 | NA | \$562.9 | \$60.8 | \$623.7 | \$95.7 | NA | \$528.0 |
| Fiduciary | | | | | | | |
| 2020 ⁵ | NA | \$19.6 | \$11.1 | \$30.6 | \$10.8 | \$6.9 | \$26.7 |
| 2019 | NA | \$53.6 | \$23.0 | \$76.6 | \$9.4 | NA | \$67.2 |
| 2018 | NA | \$46.4 | \$20.5 | \$67.0 | \$8.5 | NA | \$58.5 |
| 2017 | NA | \$32.5 | \$17.2 | \$49.6 | \$9.1 | NA | \$40.6 |
| 2016 | NA | \$35.1 | \$19.3 | \$54.4 | \$11.8 | NA | \$42.6 |
| Partnership ⁶ | | | | | | | |
| 2020 ⁵ | NA | \$80.3 | \$28.6 | \$108.9 | \$14.9 | \$1.0 | \$95.0 |
| 2019 | NA | \$124.6 | \$29.7 | \$154.4 | \$14.5 | NA | \$139.9 |
| 2018 | NA | \$108.9 | \$28.5 | \$137.4 | \$14.9 | NA | \$122.5 |
| 2017 | NA | \$84.3 | \$23.5 | \$107.8 | \$12.5 | NA | \$95.3 |
| 2016 | NA | \$85.3 | \$24.6 | \$110.0 | \$11.8 | NA | \$98.1 |

NA - Not applicable

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 Refunds include refunds issued, canceled, intercepted, and donated to voluntary contribution funds. The figures do not include property tax/rent/heat credit (PTC) rebates.

³ State revenue is capped through the spending limits established by the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). The legislature may determine statutorily how the excess revenue is refunded. This column reflects the dollar amount for sales tax refunds and income tax rate reductions that were processed based on TABOR. Taxpayers could claim sales tax refunds on their individual income tax returns in tax year 2015, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax year 2019.

⁴ May not sum to total due to rounding.

⁵ Income tax collections and refunds in fiscal year 2020 may be lower than fiscal year 2019 in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

⁶ Partnership tax collections and refunds only represent Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.



Number of Paper and Electronic Sales Tax Returns Filed ¹

Fiscal Years 2016 to 2020 ²

| Return Format | 2016 | 2017 | 2018 | 2019 ³ | 2020 |
|---------------|-----------|-----------|-----------|-------------------|------------|
| Paper | 544,144 | 465,270 | 369,843 | 291,814 | 266,313 |
| Electronic | 1,897,347 | 2,139,369 | 2,487,670 | 8,394,739 | 26,554,170 |
| % Electronic | 78% | 82% | 87% | 97% | 99% |

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

² The filing period date is used to determine the fiscal year.

³ The increase in electronic returns starting fiscal year 2019 is due to destination sourcing tax collection and reporting requirements.

Liquor Excise Taxes, Fees, and Surcharges

Fiscal Years 2016 to 2020

| Excise Tax | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | |
|--|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² |
| Malt Liquor (Beer) | \$8,877,800 | 110,972,600 | \$9,008,600 | 112,607,500 | \$9,032,400 | 112,905,200 | \$9,568,000 | 119,600,000 | \$9,863,600 | 123,295,600 |
| 3.2% Beer ³ | \$353,900 | 4,423,400 | \$347,600 | 4,344,900 | \$345,600 | 4,320,400 | \$163,500 | 2,043,800 | \$0 | 0 |
| Spirituuous Liquors ⁴ | \$29,076,400 | 12,746,700 | \$29,958,900 | 13,133,600 | \$31,073,400 | 13,622,200 | \$31,409,000 | 13,769,300 | \$32,648,900 | 14,312,900 |
| Hard Cider | \$108,200 | 1,352,200 | \$98,800 | 1,235,000 | \$95,700 | 1,195,900 | \$104,000 | 1,300,500 | \$93,100 | 1,164,300 |
| Wine ⁵ | \$4,972,700 | 17,921,600 | \$5,085,100 | 18,326,500 | \$5,138,900 | 18,520,400 | \$5,107,200 | 18,406,300 | \$5,074,100 | 18,286,800 |
| CO grape/produce \$10/ton ⁶ | \$19,600 | NA | \$19,700 | NA | \$18,100 | NA | \$19,800 | NA | \$15,100 | NA |
| Total ⁷ | \$43,408,600 | 147,416,600 | \$44,518,700 | 149,647,600 | \$45,704,100 | 150,564,100 | \$46,371,500 | 155,120,000 | \$47,694,900 | 157,059,600 |
| Fees & Surcharges | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | |
| | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² | Tax ¹ | Gallons ² |
| Wine Development Fee | \$684,600 | NA | \$697,300 | NA | \$704,800 | NA | \$715,300 | NA | \$714,400 | NA |
| Colorado Winery Surcharge ⁸ | \$48,600 | NA | \$50,500 | NA | \$53,600 | NA | \$58,600 | NA | \$61,700 | NA |

NA - Not Applicable

¹ Liquor Tax is the amount of tax reported by liquor manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442). All return data is preliminary and subject to change.

² Gallons are calculated based on the liquor taxes. Spirituous liquor and wine are taxed on the amount of liters sold. Taxable liters are converted to gallons for this report.

³ Beginning January 2019, legislation removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxing are the same for all types of malt beverages.

⁴ Some prior year figures were modified since the previous year's annual report.

⁵ The amount of wine excise tax reported does not include additional surcharges or fees. Surcharges and fees are reported separately.

⁶ Beginning 9/1/2019, produce for hard cider is exempt from this tax.

⁷ May not sum due to rounding.

⁸ The Colorado Winery Surcharge is a graduated tax rate based on the amount of wine liters manufactured and sold throughout the fiscal year (July 1 through June 30). It is calculated at \$0.05/liter for the first 9,000 liters, \$0.03/liter for the next 36,000 liters, and \$0.01/liter in excess of 45,000 liters manufactured and sold during the fiscal year. The Colorado Winery Surcharge tax rate resets to \$0.05/liter at the beginning of each fiscal year in July.



Net Cigarette Tax Collections and Distributions

Fiscal Years 2016 to 2020 ¹

| Year | General Fund Net Collections | Health-Related Programs (Amendment 35) Net Collections | Total Net Collections ² | City/County Distributions |
|------|------------------------------|--|------------------------------------|---------------------------|
| 2020 | \$32,306,134 | \$107,687,113 | \$139,993,246 | \$10,217,385 |
| 2019 | \$33,294,807 | \$110,982,688 | \$144,277,495 | \$10,579,484 |
| 2018 | \$34,593,195 | \$115,310,651 | \$149,903,846 | \$11,130,719 |
| 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 |

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 May not sum to total due to rounding.

Packages of Cigarettes Taxed

(millions of packages)

Fiscal Years 2016 to 2020

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------|------|------|------|------|------|
| Packages | 195 | 191 | 180 | 173 | 168 |

Net Tobacco Products Tax Collections

Fiscal Years 2016 to 2020 ¹

| Year | General Fund Gross Collections | Refunds and Short Checks | Health-Related Programs (Amendment 35) Net Collections | Total Net Collections ² |
|------|--------------------------------|--------------------------|--|------------------------------------|
| 2020 | \$23,204,145 | (\$77,361) | \$23,930,742 | \$47,057,526 |
| 2019 | \$22,444,841 | (\$255,700) | \$22,963,495 | \$45,152,636 |
| 2018 | \$21,607,524 | \$434 | \$22,368,854 | \$43,976,813 |
| 2017 | \$20,335,120 | (\$132,953) | \$20,909,983 | \$41,112,150 |
| 2016 | \$19,163,193 | (\$16,778) | \$19,625,160 | \$38,771,575 |

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 May not sum to total due to rounding.

Marijuana Sales

Fiscal Years 2016 to 2020

| Marijuana Sales | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Medical Marijuana ¹ | \$444,050,728 | \$437,447,331 | \$371,065,316 | \$331,593,893 | \$380,787,727 |
| Retail Marijuana ² | \$700,249,462 | \$998,628,410 | \$1,157,431,174 | \$1,289,422,644 | \$1,527,839,808 |
| Total ³ | \$1,144,300,190 | \$1,436,075,741 | \$1,528,496,490 | \$1,621,016,537 | \$1,908,627,535 |

¹ This row summarizes all sales made at medical marijuana stores. It includes medical marijuana and accessories/other products that do not contain medical marijuana. This value does not include wholesale sales.

² This row summarizes retail marijuana sales made at retail marijuana stores. It does not include accessories/other products that do not contain retail marijuana. This value does not include wholesale sales.

³ May not sum to total due to rounding.



Marijuana Tax and Fee Revenue ¹

Fiscal Years 2016 to 2020

| Taxes | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| State Sales Tax (2.9% rate) - Marijuana Tax Cash Fund | 2016 | 2017 | 2018 ² | 2019 ² | 2020 ² |
| Medical Marijuana | \$12,150,626 | \$12,422,012 | \$10,605,146 | \$9,379,282 | \$10,718,922 |
| Retail Marijuana ² | \$19,410,953 | \$28,147,430 | \$5,213,270 | \$1,040,721 | \$1,328,125 |
| Total ³ | \$31,561,579 | \$40,569,441 | \$15,818,416 | \$10,420,002 | \$12,047,048 |
| State Retail Marijuana Sales Tax (10% rate ⁴ or 15% rate ^{5,6}) | 2016 ⁴ | 2017 ⁴ | 2018 ⁵ | 2019 ⁶ | 2020 ⁶ |
| Local Government Distribution (15% of total ⁴ or 10% of total ^{5,6}) | \$10,083,825 | \$14,744,561 | \$17,235,464 | \$19,324,469 | \$22,612,898 |
| Total Retained by the State (85% of total ⁴ or 90% of total ^{5,6}) | \$57,141,737 | \$83,552,899 | \$149,968,558 | \$173,909,856 | \$203,532,257 |
| Marijuana Tax Cash Fund ^{5,6} | \$57,141,737 | \$83,552,899 | \$110,004,599 | \$124,954,232 | \$146,237,927 |
| Public School Fund ^{5,6} | NA | NA | \$30,000,000 | \$20,088,462 | \$25,624,711 |
| General Fund ^{5,6} | NA | NA | \$9,963,959 | \$28,867,163 | \$31,669,619 |
| Collections Not Yet Allocated ⁷ | (\$131,038) | \$127,793 | (\$17,191) | \$75,073 | \$66,120 |
| Total ³ | \$67,094,524 | \$98,425,253 | \$167,186,831 | \$193,309,398 | \$226,211,275 |
| State Retail Marijuana Excise Tax (15% rate) | 2016 ⁸ | 2017 ⁸ | 2018 ⁸ | 2019 ⁹ | 2020 ¹⁰ |
| Public School Capital Construction Assistance Fund Transfer for the Building Excellent Schools Today (BEST) grant program ^{8,9,10} | \$40,000,000 | \$40,000,000 | \$40,000,000 | \$52,648,440 | \$80,819,436 |
| Public School Fund ^{8,9,10} | \$2,450,958 | \$31,558,384 | \$27,752,967 | \$5,849,826 | \$0 |
| Collections Not Yet Allocated ⁷ | \$179,881 | (\$135,277) | \$207,244 | (\$50,917) | \$247,617 |
| Total ³ | \$42,630,839 | \$71,423,107 | \$67,960,211 | \$58,447,349 | \$81,067,053 |
| Total Marijuana Taxes ² | \$141,286,942 | \$210,417,802 | \$250,965,457 | \$262,176,749 | \$319,325,375 |
| Fees | 2016 | 2017 | 2018 | 2019 | 2020 |
| Total License and Application Fees - Marijuana Tax Cash Fund | \$15,414,076 | \$13,047,252 | \$12,801,351 | \$11,874,019 | \$11,858,448 |
| Total Marijuana Taxes and Fees ³ | \$156,701,018 | \$223,465,054 | \$263,766,809 | \$274,050,768 | \$331,183,823 |

NA - Not applicable

¹ Tax remitted includes marijuana tax, license, and fee revenue received as well as penalties and other adjustments in a given month.

² Per §39-26-729, C.R.S., retail marijuana, retail marijuana products, and retail marijuana concentrates sold beginning July 1, 2017 are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) are still subject to the 2.9% state sales tax.

³ May not sum to total due to rounding.

⁴ For fiscal years 2014-2017, the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products, and retail marijuana concentrates was 10%; the local government distribution was 15% and the total retained by the state was 85%.

⁵ For fiscal year 2018, per §39-28.8-202, C.R.S., the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products, and retail marijuana concentrates increased from 10% to 15%; the local government distribution was reduced to 10% and the marijuana tax cash fund transfer was increased to 90%. Per §39-28.8-203, C.R.S., a portion of the state share of the retail marijuana sales tax received in fiscal year 2018 is divided between the marijuana tax cash fund, the state public school fund, and the general fund. The first thirty million dollars shall be transferred to the state public school fund and any amount remaining stays in the general fund. The first month that reflects these changes is August 2017.

⁶ Starting in fiscal year 2019, per §39-28.8-203, C.R.S., the state share of the retail marijuana sales tax filed in the fiscal year is divided in the following way: 71.85% to the marijuana tax cash fund, 12.59% to state public school fund, and 15.56% to the general fund.

⁷ 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.

⁸ For fiscal years 2014-2018, per §39-28.8-305, C.R.S., the first forty million dollars of retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program and any amount remaining shall be transferred to the public school fund.

⁹ For fiscal year 2019, per §39-28.8-305, C.R.S., the greater of the first forty million dollars or 90% of the retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program and any amount remaining shall be transferred to the public school fund.

¹⁰ For fiscal year 2020, per §39-28.8-305, C.R.S., as amended by HB 19-1055, all of retail marijuana excise tax received each shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program. If there were any remaining money it would be transferred to the public school fund.



Colorado Net Severance Tax Collections

Fiscal Years 2016 to 2020¹

| Year | Oil and Gas | Other ² | Total ³ |
|-------------------|----------------|--------------------|--------------------|
| 2020 | \$142,844,643 | \$5,033,759 | \$147,878,402 |
| 2019 | \$211,944,785 | \$5,999,962 | \$217,944,747 |
| 2018 | \$96,108,353 | \$6,613,885 | \$102,722,238 |
| 2017 ⁴ | (\$14,288,549) | \$7,093,125 | (\$7,195,424) |
| 2016 | \$79,021,239 | \$5,055,024 | \$84,076,263 |

- 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 May not sum to total due to rounding.
- ⁴ In fiscal year 2017, refunds exceeded collections. All values are on a cash basis.

Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2016 to 2020¹

| State Taxes Sales, Use, and Excise | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Alcoholic Beverages | \$44,116,397 | \$45,671,281 | \$46,988,947 | \$48,978,353 | \$50,611,660 |
| Aviation Fuel | \$16,545,251 | \$23,980,040 | \$28,731,899 | \$33,053,392 | \$26,429,984 |
| Cigarette | \$162,437,494 | \$158,886,245 | \$149,903,846 | \$144,277,495 | \$139,993,246 |
| Highway Fuel | \$611,270,615 | \$629,809,824 | \$647,230,168 | \$643,828,473 | \$625,822,928 |
| Limited Stakes Gaming & Racing | \$116,993,800 | \$117,217,775 | \$124,714,406 | \$125,373,142 | \$89,168,510 |
| Medical Marijuana Sales Tax | \$12,150,626 | \$12,422,012 | \$10,605,146 | \$9,379,282 | \$10,718,922 |
| Retail Marijuana Excise Tax | \$42,630,839 | \$71,423,107 | \$67,960,211 | \$58,447,349 | \$81,067,053 |
| Retail Marijuana Sales Tax | \$19,410,953 | \$28,147,430 | \$5,213,270 | \$1,040,721 | \$1,328,125 |
| Retail Marijuana Special Sales | \$67,094,524 | \$98,425,253 | \$167,190,845 | \$193,309,398 | \$226,211,275 |
| Sales | \$2,596,355,335 | \$2,719,778,355 | \$2,906,717,432 | \$3,031,974,368 | \$3,186,143,129 |
| Tobacco Products | \$38,771,575 | \$41,112,150 | \$43,976,813 | \$45,152,636 | \$47,057,526 |
| Use | \$243,817,991 | \$258,603,724 | \$305,192,045 | \$343,488,943 | \$226,116,400 |
| Subtotal² | \$3,971,595,400 | \$4,205,477,196 | \$4,504,425,027 | \$4,678,303,551 | \$4,710,668,759 |

- 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 May not sum to total due to rounding.
- ³ 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).
- ⁶ Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.
- ⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.
- ⁶ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.
- ⁷ Revenue Department Service Fees are included in this line item.
- ⁸ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.
- ⁹ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.
- ¹⁰ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts can vary significantly year-to-year.
- ¹¹ Estate tax collections are included among miscellaneous receipts.
- ¹² Local taxes are collected on behalf of local governments.
- ¹³ The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.

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Gross Receipts Realized (Net Collections) by Source (continued)

Fiscal Years 2016 to 2020 ¹

| Income | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Individual ³ | \$6,408,294,486 | \$6,751,356,491 | \$7,451,886,967 | \$8,104,369,927 | \$7,525,037,648 |
| Corporate | \$527,975,093 | \$433,281,472 | \$660,134,509 | \$654,749,329 | \$602,636,353 |
| Fiduciary | \$42,604,925 | \$40,551,342 | \$58,479,509 | \$67,161,514 | \$19,781,695 |
| Partnership ⁴ | \$98,134,562 | \$95,261,597 | \$122,544,196 | \$139,910,414 | \$93,975,524 |
| Subtotal ² | \$7,077,009,065 | \$7,320,450,903 | \$8,293,045,181 | \$8,966,191,184 | \$8,241,431,221 |
| Severance | 2016 | 2017 | 2018 | 2019 | 2020 |
| Severance ⁵ | \$84,076,263 | (\$7,195,424) | \$102,722,238 | \$217,944,747 | \$147,878,402 |
| Motor Vehicle Licenses, Permits, and Miscellaneous Receipts | 2016 | 2017 | 2018 | 2019 | 2020 |
| 59-Day Harvest Permit ⁶ | \$25,108 | \$34,711 | \$20,865 | \$0 | \$0 |
| Bridge Safety Surcharge | \$100,854,068 | \$103,521,973 | \$105,374,858 | \$104,811,992 | \$106,411,126 |
| Daily Rental Fees | \$31,670,438 | \$33,284,226 | \$34,781,649 | \$36,559,657 | \$33,934,916 |
| Emissions | \$13,283,456 | \$13,724,675 | \$13,142,902 | \$13,503,901 | \$12,913,332 |
| IRP Due Other States | (\$13,752) | \$347,870 | (\$205,199) | \$282,341 | \$3,779,516 |
| Late Registration Penalty Fees | \$18,520,531 | \$20,060,848 | \$20,760,468 | \$21,421,145 | \$20,885,388 |
| License Reinstatement Fees | \$6,796,215 | \$6,795,062 | \$6,915,679 | \$7,033,791 | \$6,113,912 |
| Motor Vehicle Dealer/Sales Licenses | \$2,848,355 | \$3,225,046 | \$3,246,872 | \$3,638,099 | \$3,774,570 |
| Motor Vehicle Manufacturer Licenses | \$149,407 | \$196,838 | \$248,469 | \$359,906 | \$327,130 |
| Motor Vehicle Operator Licenses ⁷ | \$30,360,101 | \$35,393,975 | \$38,298,452 | \$34,964,586 | \$33,874,656 |
| Motor Vehicle Penalty Assessments | \$13,547,038 | \$13,235,641 | \$12,696,537 | \$13,565,492 | \$11,974,260 |
| Motorist Insurance Identification Database | \$552,042 | \$572,665 | \$581,637 | \$517,513 | \$506,422 |
| Other Motor Vehicle Receipts ⁸ | \$200 | \$0 | \$16,149 | \$464,221 | \$510,967 |
| Passenger Mile Tax | \$394,388 | \$375,137 | \$344,968 | \$341,097 | \$320,626 |
| Road Safety Surcharge | \$127,248,706 | \$130,589,785 | \$132,907,644 | \$132,176,079 | \$133,960,255 |
| Ticket Related Receipts | \$304,649 | \$274,446 | \$257,597 | \$262,872 | \$388,082 |
| Titles | \$6,345,425 | \$6,667,707 | \$6,775,832 | \$6,780,076 | \$6,017,783 |
| Tow Bills | \$98,676 | \$144,881 | \$149,544 | \$77,915 | \$0 |
| Vehicle Registrations | \$244,104,159 | \$251,143,285 | \$262,575,896 | \$260,418,718 | \$255,863,988 |
| Subtotal ² | \$597,089,210 | \$619,588,771 | \$638,890,819 | \$637,179,401 | \$631,556,930 |

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 May not sum to total due to rounding.

³ 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).

⁴ Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.

⁶ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

⁷ Revenue Department Service Fees are included in this line item.

⁸ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

⁹ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

¹⁰ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts can vary significantly year-to-year.

¹¹ Estate tax collections are included among miscellaneous receipts.

¹² Local taxes are collected on behalf of local governments.

¹³ The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.

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Gross Receipts Realized (Net Collections) by Source (continued)

Fiscal Years 2016 to 2020 ¹

| Regulatory and Business | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Cigarette Licenses | \$700 | \$680 | \$645 | \$663 | \$638 |
| Limited Stakes Gaming & Racing Licenses and Fees | \$2,757,575 | \$2,886,172 | \$2,421,581 | \$2,450,702 | \$2,339,112 |
| Liquid Petroleum Inspection Fee | \$231,604 | \$289,920 | \$279,183 | \$287,654 | \$302,987 |
| Liquor Licenses | \$3,898,106 | \$4,362,714 | \$5,488,414 | \$4,648,374 | \$4,152,373 |
| Liquor Licenses/85% City and County | \$3,468,678 | \$3,476,971 | \$3,613,863 | \$3,611,839 | \$3,486,266 |
| Marijuana Fees | \$15,414,076 | \$13,047,252 | \$12,801,351 | \$11,874,019 | \$11,783,809 |
| Other PUC Hazardous Fees | \$1,631,446 | \$1,596,942 | \$1,288,607 | \$1,201,740 | \$1,114,880 |
| PUC Utility Supervision Fees | \$11,647,572 | \$11,647,668 | \$12,453,611 | \$14,633,255 | \$12,193,745 |
| Recycled Tire Fees ⁹ | \$4,500 | (\$301) | \$0 | \$0 | \$0 |
| Restaurant Licenses/Fees ⁹ | \$0 | \$321 | \$0 | \$0 | \$0 |
| Sales Tax Licenses | \$2,316,788 | \$324,779 | \$2,455,151 | \$441,632 | \$2,570,258 |
| Special Fuel Licenses and Permits | \$264,226 | \$93,953 | \$252,828 | \$627,696 | \$1,848,930 |
| Tobacco Products Licenses/Fines | \$9,131 | \$22,690 | \$27,944 | \$40,605 | \$13,137 |
| Underground Storage Tank Surcharge | \$39,221,093 | \$39,175,957 | \$38,534,889 | \$36,152,180 | \$34,325,093 |
| Subtotal ² | \$80,865,494 | \$76,925,719 | \$79,618,067 | \$75,970,357 | \$74,131,225 |
| Other Receipts | 2016 | 2017 | 2018 | 2019 | 2020 |
| Collection Action Related | \$5,192,997 | \$5,285,206 | \$5,083,389 | \$5,817,493 | \$5,105,584 |
| Collections Not Yet Allocated ¹⁰ | \$17,904,362 | (\$11,118,120) | (\$284,724) | \$21,435,063 | \$3,050,916 |
| DNA Cold Case Surcharge | \$241,509 | \$238,704 | \$232,051 | \$244,096 | \$210,607 |
| Miscellaneous Receipts ¹¹ | \$123,903 | \$91,909 | \$137,232 | \$242,324 | \$46,661 |
| Organ & Tissue Donor Awareness | \$412,568 | \$458,161 | \$504,583 | \$449,454 | \$443,178 |
| Property Tax/Rent/Heat Credit Rebates | (\$6,638,897) | (\$6,034,957) | (\$5,783,028) | (\$5,618,048) | (\$5,769,808) |
| Traumatic Brain Injury Fee Surcharge | \$804,599 | \$749,858 | \$722,691 | \$794,042 | \$887,254 |
| Subtotal ² | \$18,041,041 | (\$10,329,239) | \$612,195 | \$23,364,423 | \$3,974,393 |
| State Gross Receipts Realized ² | \$11,828,676,474 | \$12,204,917,926 | \$13,619,313,527 | \$14,598,953,664 | \$13,809,640,931 |

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 May not sum to total due to rounding.

³ 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).

⁶ Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.

⁶ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

⁷ Revenue Department Service Fees are included in this line item.

⁸ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

⁹ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

¹⁰ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts can vary significantly year-to-year.

¹¹ Estate tax collections are included among miscellaneous receipts.

¹² Local taxes are collected on behalf of local governments.

¹³ The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.

Continued on Page 87



Gross Receipts Realized (Net Collections) by Source (continued)

Fiscal Years 2016 to 2020 ¹

| Local Taxes ¹² | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| City Sales Taxes | \$174,161,693 | \$194,940,336 | \$216,345,675 | \$236,705,767 | \$286,975,697 |
| County Lodging Taxes | \$4,156,204 | \$4,573,914 | \$5,205,372 | \$5,774,980 | \$6,526,922 |
| County Sales Taxes | \$550,818,012 | \$582,733,248 | \$623,120,733 | \$668,438,206 | \$758,478,303 |
| County Transit Sales Taxes | \$22,776,661 | \$23,818,309 | \$25,545,836 | \$27,612,485 | \$29,372,470 |
| E911 and TRS Surcharges | \$2,858,201 | \$3,030,475 | \$2,793,160 | \$2,552,247 | \$2,502,244 |
| Football Stadium District Taxes ⁹ | \$132,172 | (\$242,716) | \$152,522 | \$92,118 | \$225,929 |
| Health Service District Tax ¹³ | \$485,273 | \$1,294,136 | \$1,904,402 | \$2,880,120 | \$4,314,419 |
| Local Improvement District Taxes | \$5,644,727 | \$5,969,838 | \$6,424,902 | \$6,458,747 | \$7,263,770 |
| Local Marketing District | \$8,948,983 | \$9,668,750 | \$9,982,991 | \$11,041,905 | \$10,961,630 |
| Metropolitan Transportation District | \$3,006,358 | \$5,610,292 | \$6,350,227 | \$7,169,640 | \$7,241,036 |
| Motor Vehicle Specific Ownership--Classes A & F | \$24,413,567 | \$22,295,138 | \$20,847,448 | \$26,177,401 | \$26,557,953 |
| Multi-Jurisdictional Housing Authority | \$1,465,450 | \$4,919,566 | \$9,767,239 | \$10,666,891 | \$10,888,536 |
| Public Safety Improvement Authority | \$4,348,501 | \$4,543,043 | \$7,989,282 | \$13,777,658 | \$14,982,578 |
| RTD Sales and Use | \$545,823,690 | \$578,024,152 | \$612,493,602 | \$642,172,978 | \$642,579,355 |
| Rural Transportation Authority | \$103,727,830 | \$113,370,389 | \$116,596,404 | \$124,237,091 | \$132,334,269 |
| SCFD Sales and Use | \$55,198,470 | \$57,887,099 | \$61,160,621 | \$64,170,563 | \$64,811,245 |
| Short-term Rental Taxes ⁹ | \$0 | \$0 | \$408 | \$0 | \$0 |
| Local Gross Receipts Realized ² | \$1,507,965,792 | \$1,612,435,969 | \$1,726,680,823 | \$1,849,928,798 | \$2,006,016,355 |
| Total State and Local Gross Receipts Realized ² | \$13,336,642,266 | \$13,817,353,894 | \$15,345,994,350 | \$16,448,882,462 | \$15,815,657,286 |

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 May not sum to total due to rounding.

³ 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).

⁶ Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.

⁶ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

⁷ Revenue Department Service Fees are included in this line item.

⁸ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

⁹ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

¹⁰ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts can vary significantly year-to-year.

¹¹ Estate tax collections are included among miscellaneous receipts.

¹² Local taxes are collected on behalf of local governments.

¹³ The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.



Total Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2016 to 2020¹

| | 2016 | 2017 | 2018 | 2019 | 2020 | Percent of 2020 State Gross Receipts Realized | 2019 to 2020 Year-to-Year Percent Change |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|--|
| Sales, Use, and Excise | \$3,971,595,400 | \$4,205,477,196 | \$4,504,425,027 | \$4,678,303,551 | \$4,710,668,759 | 34.1% | 0.7% |
| Income | \$7,077,009,065 | \$7,320,450,903 | \$8,293,045,181 | \$8,966,191,184 | \$8,241,431,221 | 59.7% | -8.1% |
| Severance ² | \$84,076,263 | (\$7,195,424) | \$102,722,238 | \$217,944,747 | \$147,878,402 | 1.1% | -32.1% |
| Motor Vehicle Licenses, Permits, and Miscellaneous Receipts | \$597,089,210 | \$619,588,771 | \$638,890,819 | \$637,179,401 | \$631,556,930 | 4.6% | -0.9% |
| Regulatory and Business | \$80,865,494 | \$76,925,719 | \$79,618,067 | \$75,970,357 | \$74,131,225 | 0.5% | -2.4% |
| Other Receipts ³ | \$18,041,041 | (\$10,329,239) | \$612,195 | \$23,364,423 | \$3,974,393 | 0.0% | -83.0% |
| State Gross Receipts Realized⁴ | \$11,828,676,474 | \$12,204,917,926 | \$13,619,313,527 | \$14,598,953,664 | \$13,809,640,931 | 100.0% | -5.4% |
| Local Gross Receipts Realized⁴ | \$1,507,965,792 | \$1,612,435,969 | \$1,726,680,823 | \$1,849,928,798 | \$2,006,016,355 | 12.7% | 8.4% |
| Total State and Local Gross Receipts Realized⁴ | \$13,336,642,266 | \$13,817,353,894 | \$15,345,994,350 | \$16,448,882,462 | \$15,815,657,286 | 100.0% | -3.8% |

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 In fiscal year 2017, severance tax refunds exceeded collections. Collections increased in fiscal year 2018. All values are on a cash basis.

³ Other Receipts includes collections not yet allocated, among other receipts. Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category; these amounts can vary significantly year-to-year.

⁴ May not sum to total due to rounding.

Cost of Administration

Fiscal Years 2016 to 2020¹

| Year | Gross Receipts Realized ² | Administration ³ | Cost as % of Receipts |
|------|--------------------------------------|-----------------------------|-----------------------|
| 2020 | \$15,815,657,286 | \$194,645,072 | 1.23% |
| 2019 | \$16,448,882,462 | \$199,410,334 | 1.21% |
| 2018 | \$15,345,995,166 | \$199,181,831 | 1.30% |
| 2017 | \$13,817,353,894 | \$186,269,373 | 1.35% |
| 2016 | \$13,336,642,266 | \$168,446,681 | 1.26% |

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 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.

³ Administration costs include all CDOR personal services and operating costs with the exception of Lottery funds.



2020 Legislative Digest

Following is a high-level list of new laws enacted during the second regular legislative session of the 72nd 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/>.

CDOR Bills:

Bills listed here are administrative, impact the entire department, or have a significant impact to more than one division.

HB20-1001: Nicotine Product Regulation

(Hearings, OBFS, SBG & TAX)

The act does several things: raises the minimum age for purchasing cigarettes, tobacco products, and nicotine products from 18 years of age to 21 years of age. The act also creates a state licensing regime for cigarette, tobacco product, and nicotine product retailers, establishes a fine structure, requires the Liquor Enforcement Division and local licensing authorities to conduct compliance checks at least twice per year or the minimum number of investigations required by federal regulation, whichever is greater, and requires the Executive Director to adopt rules concerning the enforcement of this act.

Safety: 7/14/2020

Licensure starts 7/1/2021

HB20-1026: Create Twenty-Third Judicial District

(DMV, Hearings & OBFS)

Effective January 7, 2025, the act creates a twenty-third judicial district comprised of certain counties. The act requires programming and increases administrative burden.

Petition: Section 2-4 = 1/7/2025; All other Sections 9/1/2020

HB20-1031: Replace Columbus Day with New State Holiday

(DMV & TAX)

The act establishes Frances Xavier Cabrini Day as a state legal holiday on the first Monday in October and repeals Columbus Day. The bill requires some divisions to make programming changes.

Petition: 9/14/2020

HB20-1039: Transparent State Web Portal Search Rules

The act creates an online transparency task force to report to the General Assembly, CDOR is a member. The taskforce will recommend: Ways to enhance citizens' online access to rules and the rule-making process and to increase the transparency of the rule-making process; Options for the design and implementation of an integrated state rule-making web portal; Common rule-making agency reporting formats, workflows, timelines, and protocols; and an entity to manage the integrated state rule-making web portal.

Petition: 9/14/2020

Continued on page 90



HB20-1080: Remove Residency Requirement for Marijuana License

(Hearings & SBG)

The act removes the residency requirement requiring all managers and employees of a medical marijuana business or a retail marijuana business with day-to-day operational control when they apply for licensure. The act clarifies that all employee licenses are valid for a period not to exceed 2 years and all regulated marijuana business licenses and licenses granted to a controlling beneficial owner are valid for one year.

Petition: 9/14/2020

HB20-1153: Colorado Partnership for Quality Jobs and Services Act

The act creates the “Colorado Partnership for Quality Jobs and Services Act” to facilitate the creation of formal labor-management partnership agreements between state employees in the state personnel system and the executive branch of state government. The act will require administrative implementation efforts by all state agencies.

Safety: 6/16/2020

HB20-1174: Sales Tax Statute Modifications to Address Defect

(DMV & TAX)

The act was brought by the Statutory Revision Committee to make technical corrections to align use and sales tax penalties per original legislative intent, make administrative corrections, and repeal a temporary partial sales tax reduction for certain commercial vehicles.

Petition: 9/14/2020

HB20-1181: Nonprofit Transit Authority Agency Fuel Tax

(DMV & TAX)

The act repeals the fuel tax exemption for nonprofit transit agencies for transit purposes.

Petition: 9/14/2020

HB20-1257: Department of Revenue Supplemental

The 2019 general appropriation act is amended to balance and make adjustments to the total amount appropriated for CDOR. The cash funds portion of the appropriation is decreased.

Safety: 3/4/2020

HB20-1360: The Long Bill

The act represents the “state budget” for the fiscal year beginning July 1, 2020. For CDOR, changes reflected in the FY 2020-21 Long Bill include a name change for the Enforcement Business Group (now known as the Specialized Business Group) and budget efficiency reductions totaling approximately \$3 million, including \$2 million of spending authority in License Plate Services. In addition, there was a cash fund balance sweep of \$1.6 million from the Marijuana Cash Fund to the General Fund.

Effective: 6/22/2020

Continued on page 91



HB20-1364: Repeal Opioid Awareness Program and Appropriation

(OBFS)

The act reduces the appropriation from the marijuana tax cash fund to the center for research into substance use disorder prevention, treatment, and recovery support strategies through fiscal year 2023-24.

Safety: 6/30/2020

HB20-1379: Suspend Direct Distribution to PERA Public Employees Retirement Association for 2020-21 Fiscal Year

(OBFS)

The act suspends direct distribution to PERA for Fiscal Year 2020-21.

Safety: 6/29/2020

HB20-1399: Suspend Limited Gaming Tax Transfers to Cash Funds

(OBFS & TAX)

The act suspends, for two years, the operation of statutory provisions allocating specific amounts of revenue derived from the tax on limited gaming activity to certain cash funds.

Safety: 6/30/2020

HB20-1400: Temporary Modification of Limited Gaming Tax Revenue Allocation

(OBFS)

The act temporarily modifies the manner in which limited gaming tax revenues are allocated between the limited gaming fund and the extended limited gaming fund.

Safety: 6/30/2020

HB20-1401: Marijuana Tax Cash Fund Spending & Transfer

(OBFS)

The act repealed the prohibition on the general assembly appropriating the bulk of the money from the marijuana tax cash fund until the year following the year that the revenue is received by the state.

Safety: 7/1/2020

HB20-1402: Revisor's Bill

To improve the clarity and certainty of the statutes, the act amends, repeals, and reconstructs various statutory provisions of law that are obsolete, imperfect, or inoperative.

Safety: 6/30/2020

HB20-1406: Cash Fund Transfers to the General Fund

(OBFS)

For the purpose of augmenting the amount of revenues in the state general fund, the act requires the state treasurer to make specific transfers to the general fund. The act includes a transfer of \$1.6 million from the marijuana cash fund.

Safety: 6/29/2020

Continued on page 92



HB20-1418: Public School Finance

(OBFS)

The act concerns the annual funding measure for financing of public school. Includes a decrease in appropriation from the marijuana tax cash fund.

Safety: 6/30/2020

HB20-1424: Social Equity Licensees in Regulated Marijuana

(Hearings & SBG)

The act changes the term “accelerator licensee” to “social equity licensee” and alters the qualifications. The act expands the accelerator program to include a retail marijuana store licensee. The act also establishes permissive rulemaking authority to define “disproportionately impacted area”, provides that a marijuana conviction shall not be the sole basis for a denial, provides that a social equity licensee and accelerator-endorsed licensee may be eligible for incentives through CDOR or OEDIT, and authorizes the Governor to grant pardons to defendants who were convicted of possession of up to two ounces of marijuana.

Petition: 9/14/2020

Applications begin 1/1/2021

HB20-1427: Cigarette Tobacco and Nicotine Products Tax

(Hearings, SBG & TAX)

The act refers a ballot issue to the voters at the November 2020 general election for the following tax changes: To increase the statutory per cigarette tax, To increase the statutory tobacco products tax, To create a tax on nicotine products, To establish a reduced tax rate for cigarettes, tobacco products, and nicotine products that are modified risk tobacco products, To establish a minimum tax for tobacco products that are moist snuff, To expand the taxes to include delivery sales made by a seller from outside of the state directly to a Colorado consumer; To create an inventory tax on cigarettes that is imposed on all stamped cigarettes and unaffixed stamps. The act also establishes a minimum price for cigarettes and packs. The act creates a nicotine product retailer license and the distributor must have a sales tax license. Part of the funds will fund preschool programs. The state auditor is required to annually conduct a financial audit of the use of the new tax revenue.

Conditional Implementation on 1/1/2021 Dependent on the 2020 General Election

SB20-035: Kiosk Program Provider Vehicle and Identity Services

(DMV & OBFS)

The act makes the existing pilot kiosk program using private providers to issue driver’s licenses, register motor vehicles, or issue certificates of title, into a permanent regular program along with a few administrative changes.

Safety: 7/6/2020

SB20-039: Update Accessibility Signage State-Owned Facility

Instead of the international symbol of accessibility icon of a character in a wheelchair, any required accessibility signage in a facility must depict an accessible icon with a more dynamic character who leans forward in the wheelchair and who shows a sense of movement.

Petition: 9/14/2020

Continued on page 93



SB20-056: Surplus Military Vehicles Highway Use if Firefighting

(DMV, Hearings & OBFS)

For the issuance of vehicle titles and for the registration of recreational off-highway vehicles, a surplus military vehicle is not an “off-highway vehicle” if it is owned or leased by a municipality, county, or fire protection district for the purpose of assisting with firefighting efforts, including mitigating the risk of wildfires.

Safety: 7/13/2020

SB20-061: Yield to Bicycles in Bicycle Lanes

(DMV & OBFS)

The act creates a new traffic offense for failing to yield to a bicyclist or other authorized user in a bicycle lane. The offense is a class A traffic offense unless it is the proximate cause of a crash or if it causes bodily injury, then it is careless driving and is punished under the careless driving offense.

Safety: 7/1/2020

SB20-071: Permissible Uses of State-Owned Motor Vehicles

Existing law authorizes state agencies to assign a state-owned motor vehicle to an officer or employee of the state agency for commuting or traveling away from home in connection to the job. The act clarifies the number of nights a vehicle can be parked at a personal residence but does not apply if it's for traveling away from home. The further clarifies the vehicle shall not be used for commuting unless authorized by law.

Petition: 9/14/2020

SB20-110: Penalties for Liquor Law Violations

(SBG & Hearings)

Prior to this act, the State Licensing Authority or a local licensing authority could suspend or revoke a licensee's license or permit for the licensee's violation of a law related to the regulation of alcohol beverages. The licensee may petition the Division to pay a fine instead of the revocation or suspension. The act authorizes the State Licensing Authority and local licensing authorities to fine the licensee initially; Increases the potential fine for violations related to alcohol beverages from between \$200 and \$5,000 to between \$500 and \$100,000; requires that a categorical penalty regulation be promulgated by rule, inclusive of mitigating and aggravating factors, and Requires the manner in which licensees pay fines to the state licensing authority to be determined by rule.

Safety: 7/13/2020

SB20-134: Estimate of Non-Fee Sources of Cash Fund Revenue

(OBFS)

The definition of “uncommitted reserves” excludes revenue credited to a cash fund that is estimated to be derived from non-fee sources. The act repeals the requirement that the estimate for non-fee revenue is equal to the portion of total revenues received from non-fee sources in the prior fiscal year.

Safety: 3/23/2020

SB20-167: Electric Motor Vehicle Manufacturer and Dealer

(DMV & SBG)

The act creates a new exception that allows a manufacturer to sell their own electric motor vehicles directly to consumers.

Petition: 9/14/2020

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SB20-200: Implementation of CO Colorado Secure Savings Program

The act implements the recommendations of the Colorado Secure Savings Board (created by SB19-173) to establish a state-facilitated automatic enrollment individual retirement account program unless they opt out. The act will require an intra-agency agreement with the Treasury and a solicitation for the Purchasing and Contracts Services team.

Safety: 7/14/2020

SB20-205: Sick Leave for Employees

The act states that during the COVID-19 pandemic, all employers, regardless of size, including state agencies, shall grant additional paid sick leave to employees for reasons related to the pandemic.

Safety: 1/1/2021

SB20-217: Enhance Law Enforcement Integrity

(Hearings & SBG)

This act makes a number of changes largely aimed at local law enforcement entities, for more detailed information please visit the Colorado General Assembly website. CDOR employs some law enforcement and thus some provisions of the bill apply to CDOR personnel.

Safety: 6/19/2020

Certain Sections Effective 9/1/2020 and 7/1/2023

Division of Motor Vehicles (DMV):

HB20-1392: Council & Parking Program for Persons with Disability

The act repeals the Colorado Advisory Council for Persons with Disabilities and the Disabled Parking Education Program.

Safety: 6/26/2020

SB20-011: Commercial Vehicle VIN Vehicle Identification Number Verification Inspections

The act made permanent the pilot program created in 2017 authorizing third-party transportation associations or organizations approved by the chief of the Colorado state patrol to perform vehicle identification number (VIN) verification inspections for commercial vehicles.

Safety: 3/5/2020

SB20-136: Statutory Revision Committee Omnibus Bill

The act makes changes to the Colorado Revised Statutes, in accordance with the statutory charge of the statutory revision committee. Includes removing references to obsolete provisions regarding “motor scooter” and “motor bicycle”.

Petition: 9/14/2020

Continued on page 95



Specialized Business Group (SBG):

HB20-1055: Vintner's Restaurant Alternating Proprietor

The act allows a vintner's restaurant licensee to apply to CDOR for approval to manufacture vinous liquors on alternating proprietor licensed premises; these licenses are not permitted to conduct retail sales of vinous liquors on the alternating proprietor licensed premises.

Petition: 9/14/2020

HB20-1286: Sunset Regulation of Fantasy Sports

The act implements the recommendations of DORA to move the regulatory authority over fantasy contest operators from DORA to CDOR, in the Limited Gaming Division. The act also removed future sunset reviews.

Safety: 7/10/2020

Transfers from DORA to CDOR on 9/1/2020

SB20-032: Employee Age to Sell Alcohol Retail Liquor Store

The act removes the prohibition against an employee of a liquor-licensed drugstore who is under 21 years of age having contact with alcohol beverages at the liquor-licensed drugstore.

Petition: 9/14/2020

SB20-086: Alcohol Beverage License and Permit Expiration

The act requires the State Licensing Authority to promulgate rules to use any reasonable method to notify a liquor licensee of their license expiration date, and to set and collect a fee for liquor renewal applications for licenses/permits.

Petition: 9/14/2020

SB20-140: Powersports and Motor Vehicle Sales Bond Requirement

Prior to this act, law required motor vehicle and powersports vehicle dealers, salespersons, buyer agents, wholesale auction dealers, business disposers, and wholesalers to have bonds to compensate people for fraud or a violation of the motor vehicle dealer and powersports vehicle dealer statutes if the violation is designated as recoverable by the motor vehicle dealer and powersports vehicle dealer board. The act requires the violation to be related to fraud in order for a person to recover from the bond. A person may recover from a bond in an action if the board issues a final agency order with a finding of fraud.

Petition: 9/14/2020

SB20-194: Brew Pub Retail Sales Malt Liquor Sealed Container

The act allows a licensed brew pub to sell to the public in sealed containers for off-premises consumption malt liquors that are manufactured at a separate licensed brew pub under the same ownership as the brew pub at which the retail sale occurs.

Petition: 9/14/2020

Continued on page 96



SB20-213: Alcohol Beverage Retail Takeout and Delivery

The act authorizes on-premises alcohol beverage licensees to sell and deliver alcohol beverages to customers, including by the drink, for off-premises consumption and to allow customers to take alcohol beverages off the licensed premises, in containers approved by the Liquor Enforcement Division. Volume limits and Permit requirements apply when a disaster declaration is not in effect. Bill is repealed by operation of law on July 1, 2021.

The act repeals on July 1, 2021.

Safety: 7/10/2020

HCR20-1001: Bingo Raffles Allow Paid Help and Repeal 5-year Minimum

If approved by voters at the 2020 general election held, the concurrent resolution would change the requirements for operating a charitable gaming license. Conditional Implementation on 1/1/2021 Dependent on the 2020 General Election

Taxation Division (TAX):

HB20-1003: Rural Jump-Start Zone Act Modifications

The act extends the Rural Jump-Start program for another five years, ending on 1/1/2026. Further, the act expands the definition of eligible organizations to include an “economic development organization”, such as a small business development center or other entity that encourages local economic development that is not the local commission or office. Also, the act creates some new reporting requirements for the Colorado economic development commission

Petition: 9/14/2020

HB20-1020: Long-Term Lodging Sales Tax Exemption

State and state-administered local sales taxes apply to the sale of rooms and accommodations. Prior to this act, the statute exempted long-term lodging stays of 30 days or more for any permanent occupant. The act limits this exemption for state sales tax purposes so it only applies to natural persons. The act also permits local governments to opt out of the exemption altogether. The act applies to sales tax levied on or after January 1, 2021.

Petition: 9/14/2020

HB20-1022: Sales and Use Tax Simplification Task Force

The act continues the Sales and Use Tax Simplification Task Force for 6 years. The task force shall not meet during 2020; instead CDOR will provide updates to the Joint Technology Committee regarding the electronic sales and use tax simplification system.

Safety: 6/29/2020

HB20-1023: State Address Data for Sales and Use Tax Collection

The act extends hold-harmless provisions for vendors who use a state-provided geographic information system (GIS) to collect and remit state and state-collected local sales taxes. The bill also repeals existing hold-harmless provisions that protect vendors using 3rd party address location systems that are verified by the Department once the state-provided GIS system is online. This GIS is being developed as a component of the Colorado Sales and Use Tax System (SUTS).

Safety: 3/11/2020

Continued on page 97



HB20-1024: Net Operating Loss Deduction Modifications

For net operating losses that are generated in income tax years commencing on or after January 1, 2021; the act limits the carry forward period of such losses to 20 years, decoupling from the Tax Cuts and Jobs Act provisions that allowed unlimited carry forward of losses. Further, the act repeals a provision that allowed financial institutions to elect a 15-year carry forward period. Instead for net operating losses that are generated in income tax years commencing on or after January 1, 2021, financial institutions must follow the same rules for carry forward of NOL that all other taxpayers follow (in this case, 20 years.)

Petition: 9/14/2020

HB20-1109: Tax Credit Employer Contributions to Employee 529s

The act extends the income tax credit for employer contributions to employee 529 qualified state tuition programs for an additional 10 years.

Petition: 9/14/2020

HB20-1166: Amendments Due to Automatic Repeal of Tax Credit

The act was brought by the Statutory Revision Committee to correct for a missing conforming amendment due to statute referencing an old version of an income tax credit for new business facility employees in enterprise zone rather than the modified credit that replaced it.

Safety: 4/1/2020

HB20-1175: Modify Certain Tax Statutes to Address Defects

The act was brought by the Statutory Revision committee to fix the following statutory defects: Clarifies when CDOR employees may disclose information obtained from investigations connected to collection and/or payment of taxes; Adds language concerning mandatory electronic filing for wage withholding remittance, cigarette excise tax returns, and tobacco products excise tax returns; and Fixes a conflict regarding the threshold above which a corporation must remit estimated severance tax payments.

Petition: 9/14/2020

HB20-1176: Income Tax Statute Modification to Address Defects

The act was brought by the Statutory Revision committee to repeal obsolete or adjust incorrect income tax provisions, including: Repealing subtractions that are no longer relevant or no longer able to be used; Repeals an income tax credit for estate taxes paid on transfers of agricultural property since there is functionally not a Colorado estate tax; Re-structure statute to address circular cross-references; and Corrects an omission in statute that erroneously required nonresident beneficiaries of a trust to prepay income tax twice.

Petition: 9/14/2020

HB20-1177: Enterprise Zone Statute Fixes of Defects

The act was brought by the Statutory Revision Committee to repeal obsolete provisions of the credit for enterprise zone administrators and to fix an incorrect reference in statute.

Petition: 9/14/2020

Continued on page 98



HB20-1182: Residents of Bordering States Sales Tax Exemption

The act repeals the sales tax exemption for a sale made to residents from states that border Colorado and have no retail sales tax. Since all states bordering Colorado now assess retail sales tax, no taxpayer qualifies for this exemption.

Petition: 9/14/2020

HB20-1205: Pre-1987 Net Operating Loss Deduction

The act was brought by the Statutory Revision Committee to repeal an obsolete section of statute pertaining to net operating losses generated before 1987. The last year in which a net operating loss generated before 1987 could have been claimed was 2002 due to the 15-year carry forward provision.

Petition: 1/1/2021

HB20-1236: Health Care Coverage Easy Enrollment Program

The act creates the Colorado affordable health care coverage easy enrollment program (program) that will use information gathered from state individual income tax forms to assess eligibility for health insurance beginning in tax year 2021. Individuals may authorize CDOR to share this information with the state's health insurance exchange. Connect for Health Colorado and CDOR will serve as co-chairs of the Program's advisory committee.

Petition: 9/14/2020

For Tax Year 2021

HB20-1293: Emergency Telephone Service Charges

The act amends the requirements for the imposition, collection, and use of the emergency telephone charge imposed by local 911 governing bodies. For CDOR, the act renames the "Prepaid Wireless E911 charge" to "prepaid wireless 911" and removes a cap (.70 / month) on the charge amount that may be imposed by local governing bodies. A new 911 surcharge is established for local governing bodies, the amount of which is established by the Public Utilities Commission based on demand and need for local 911 services.

Safety: 7/10/2020

Effective: 1/1/2021

HB20-1420: Adjust Tax Expenditures for State Education Fund

For certain provisions of the federal CARES Act (for 2020 only), the act requires taxpayers to add to federal taxable income (addback) net operating losses, excess business losses, and business interest expense deductions in excess of pre-CARES Act limits. In tax year 2021, the act creates an additional addback of the qualified business income deduction under section 199A of the Internal Revenue Code. The addback applies to taxpayers with AGI over \$500,000 AGI who do not have farming income. Revenue generated from these addbacks will be transferred to the state education fund. The act permanently limits deductions for net operating losses incurred after 2017 in accordance with the pre-CARES Act limitation in section 172 of the Internal Revenue Code. The act also increases the percentage of the earned income tax credit (EITC) from 10% to 15% beginning in tax year 2022. Beginning in tax year 2021, taxpayers with an Individual Taxpayer Identification Number (ITIN) or do not have a work-eligible Social Security Number are eligible for the EITC.

Safety: 7/1/2020

For Tax Year 2020; Some Sections for Tax Year 2021

Petition: 9/14/2020

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SB20-208: Extending Expiring Tax Check-Offs

The act removes the sunset clause for voluntary contributions to the following organizations that were set to expire in 2020: Colorado Domestic Violence Abuse Program Fund, Homeless Prevention Activities Program Fund, Special Olympics Colorado Fund, Western Slope Military Veterans' Cemetery Fund, Pet Overpopulation Fund, American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund, Habitat for Humanity of Colorado Fund, and the Donate to a Colorado Nonprofit Fund. These will remain on the contribution form as long as contribution requirements are met.

Petition: 9/14/2020

SB20-218: CDPHE Colorado Department of Public Health and Environment Hazardous Substances Response

Beginning on September 1, 2020 and before September 1, 2026, the act requires that all fuel product manufacturers that manufacturer certain hazardous materials for sale in Colorado, or that ship these products from out of state into Colorado, must pay, every calendar month, a fee of \$25 per tank truckload of covered fuel products delivered during the previous calendar month for sale or use in Colorado. Fuel used in aviation or odorized liquefied petroleum gas and natural gas is excluded from this fee. If the available fund balance in the Perfluoroalkyl and Polyfluoroalkyl Substance Cash Fund is greater than \$8 million, CDOR will not collect the fee.

Safety: 6/29/2020

Tax changes effective 9/1/2020



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More data available at

www.colorado.gov/revenue/statistics

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July 01, 2019 - June 30, 2020

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