



COLORADO
Department of Revenue



2022 ANNUAL REPORT

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VISION

Empowering, Enhancing, and Enriching life in Colorado.

MISSION

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

VALUES

R: Respect

We communicate, listen, and act with high regard for others, sharing information in a constructive manner, and treating others with dignity and grace.

I: Integrity

We do the right thing, acting with honesty, transparency, and strong ethical principles.

S: Service

We are dedicated to helping the residents and visitors of our state and our fellow employees to thrive.



A: Accountability

We are responsible stewards of public resources, follow through on our individual and shared commitments, and move past setbacks to achieve growth.

T: Teamwork

We work collaboratively with one another toward a common goal, breaking down silos, and building mutual trust.



MESSAGE FROM THE EXECUTIVE DIRECTOR

Greetings,

I am a lifelong public servant and a huge believer that this work is much more than a career, it is a calling to make a difference and serve your community. We, at the Department of Revenue (DOR), are the front door to state government for more than 5.6 million Coloradans, offering essential services for the residents of our great state. We understand the impact we have on people’s lives, and we truly live up to our calling to empower, enhance and enrich the lives of our fellow Coloradans.

At the heart of our agency is our shared core values of Service, Accountability, Teamwork, Integrity and Respect. These are not just words but are the core that guides every interaction we have with our stakeholders. With this foundation, we are driven to innovate by our Wildly Important Goals (WIGs). These goals build our roadmap to ensure we are providing the highest level of service and meeting our customers where they are.

Over the past year, our WIGs brought greater access to underserved and underrepresented communities, economic relief for businesses and residents, and a renewed commitment to employee engagement. Here are some of our wildly important accomplishments:

- The Division of Motor Vehicles (DMV) prioritized customer service with additional self-service kiosks, Spanish translation of critical forms and removed language barriers with the implementation of translation devices in all state DMV offices. DMV also saved Coloradans \$2M in fees to relieve economic pressure for Coloradans during fiscal year 2021-2022.
- The Colorado Lottery continued another year of record-breaking sales of more than \$800M that increased distributions to beneficiaries by \$10.9M to benefit the preservation, and beautification of state parks, hiking trails, wildlife conservation, open space, and school

construction. The Lottery also translated nearly all of their informational forms into Spanish and created an online claims option for all winning Lottery tickets.

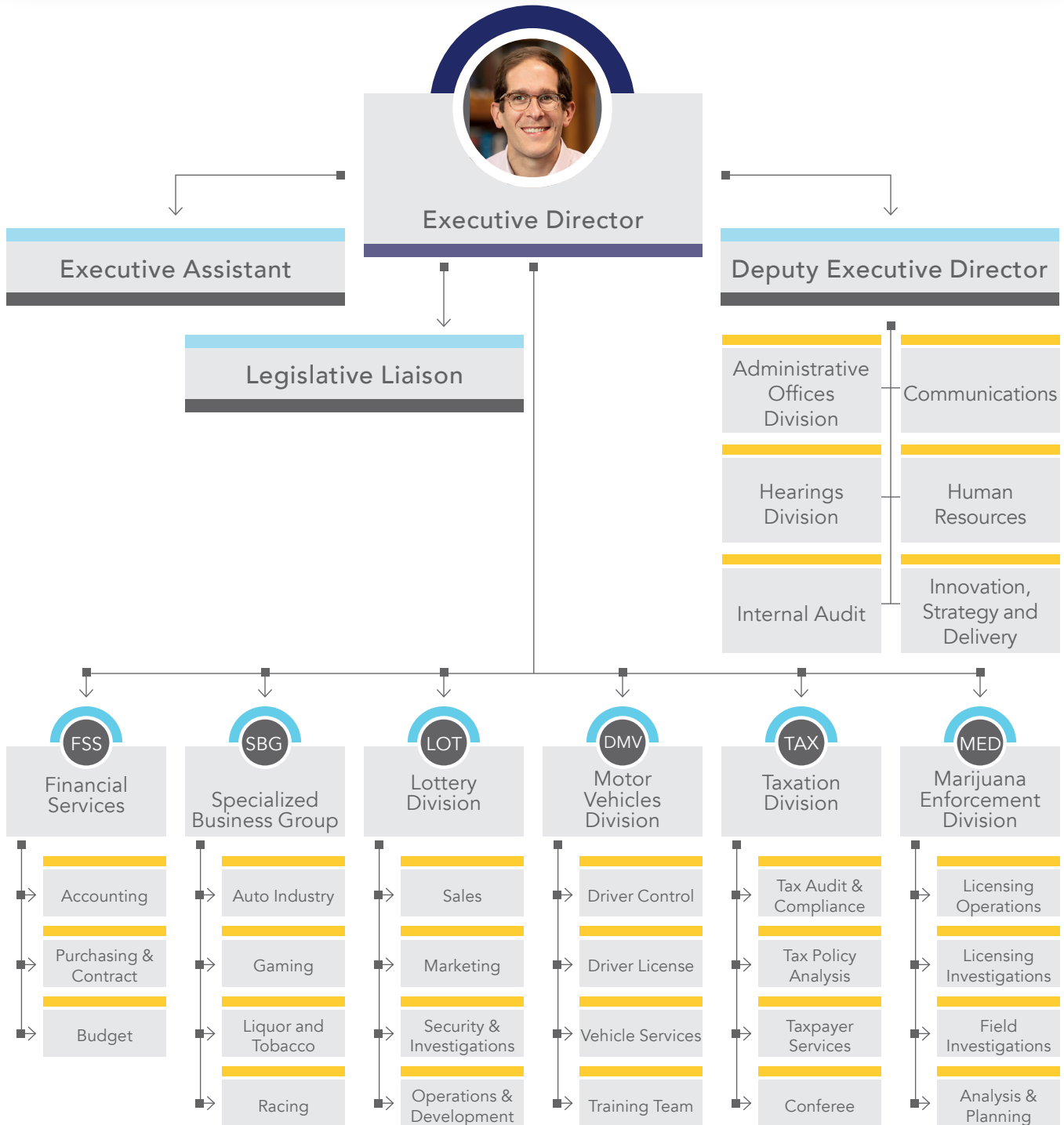
- The Specialized Business Group (SBG) and the Marijuana Enforcement Division (MED) provided more than \$14M in temporary economic relief for licensees through reduced fees to relieve economic pressure for Coloradans during FY22. Additionally, SBG focused on meeting customer needs by improving self-service options through 36% more online applications and 27% of forms translated into Spanish. MED Increased its digital presence by adding 29 online applications options and seeing 12,605 online application submissions in FY22.
- The Taxation Division leveraged relationships with community partners to save home rule jurisdictions and businesses over \$326,000 through seamless filing in the Sales and Use Tax System (SUTS). Additionally, TAX increased customer support for Coloradans by implementing an online chatbot that met over 29% of customer inquiries, instantly fostering quick action on their tax needs.
- The Executive Director’s Office focused on improving employee engagement through development of senior leaders and supervisors and streamlining administrative operations and services. Through these efforts, DOR achieved our goal of a 69% employee engagement score.

This annual report is a reflection of our dedicated staff, the strength of our relationships, and our commitment to people. I am very proud of this organization, our work and the impact we have and continue to improve upon.

Sincerely,

Mark Ferrandino
Executive Director

ORGANIZATIONAL CHART 2022



THE EXECUTIVE DIRECTOR'S OFFICE



The Executive Director's Office (EDO) is committed to fulfilling the Colorado Department of Revenue's (DOR) mission and vision by living our values every day. The EDO is made up of the Administrative Offices Division (AOD), Financial Services (FS), the Legislative Liaison, the Office of Communications, Internal Audit, Innovation, Strategy and Delivery (ISD), and the Hearings Division. Each section under EDO supports the divisions in delivering efficient, effective and quality services for the people of Colorado.

THE ADMINISTRATIVE OFFICES DIVISION

The Administrative Offices Division (AOD) serves as the central operational support office for DOR by providing exemplary service to internal and external customers. It consists of the offices of: Departmental Performance and Data, Facilities, Safety and Security, Records Management, Forms and Graphics Development, and Mail Services.

DEPARTMENTAL PERFORMANCE & DATA

- Created office focused on efficiently and effectively supporting DOR's 1) wildly important goals, and 2) data-driven culture.

FACILITIES, SAFETY & SECURITY

Facility Management Initiatives

- Renewed nine leases while also managing several upgrades, remodels and reconfigurations of facilities, including Frisco, Colorado Springs, Central City and Pierce.

Safety & Security Initiatives

- Created four Safety & Security Modules that will help create awareness for employees on what to do during emergency events.
- Conducted Accessibility Site Assessments and evaluations at 45 DOR facilities statewide to identify any life safety or security issues and ensure all facilities were in a safe operational condition.

Fleet Initiatives

- Telematics devices were installed in all 232 DOR fleet vehicles.

RECORDS MANAGEMENT & POLICY

- Continued emphasis on speeding up the natural progression of converting paper records to electronic records.

FORMS & GRAPHICS DEVELOPMENT

- Coordinated with DMV, Communications, the Governor's Office to spearhead the design and layout of the new Iconic credential, Colorado's newest driver license.

MAIL SERVICES

- Supported department operations by X-raying, sorting, opening, and distributing incoming desk mail, including all returned/undeliverable mail.
- Enclosing and processing small internal outbound mail volumes.
- Managing the document destruction and shred process.
- Fulfilling taxpayer requests for tax forms; and providing official copies of tax returns via the DR 5714.



Four divisions; Forms & Graphics Development, DMV, Communications, and the Governor's Office, collaborated to collect more than 400 public submissions for the new Iconic credential, Colorado's newest driver license.

TEAMWORK

FINANCIAL SERVICES



Financial Services (FS) makes sure taxpayer dollars are used responsibly and as allocated. The office is made up of Budget, Purchasing and Contracts, Accounting, and Deposit Control.

INNOVATION, STRATEGY AND DELIVERY DIVISION



The Innovation, Strategy, and Delivery Division (ISD) ensures the achievement of annual, multi-year legislative, and strategic goals for each division of the DOR and the Executive Director's Office. These goals impact the people, processes, policies, systems, and data changes. ISD also provides the necessary support and maintenance for critical applications performed in concert with the Governor's Office of Information Technology (OIT).

LEGISLATIVE LIAISON



The Legislative Liaison works directly with the General Assembly to make sure the department meets their demands, which include, 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 120-day legislative session this year, the department tracked 145 bills. 102 of those bills passed and 74 required a certain level of implementation. A complete 2022 Legislative Digest can be found on page 79.

HEARINGS DIVISION



The Hearings Division employs attorneys who follow the Administrative Procedures Act and relevant statutory provisions to provide due process to citizens who challenge an adverse action by the department. The hearings are conducted virtually, efficient and easily accessible to all. This year the division hosted nearly 16,551 total hearings with the majority being driver license-related matters. The division hears cases from the DMV as well as the various DOR regulatory divisions. The decisions and orders issued by the hearing officers are subject to appellate review. The division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions.

DIVISION OF MOTOR VEHICLES



COLORADO GOV. JARED POLIS SHOWS OFF THE ICONIC CREDENTIAL, COLORADO'S NEWEST DRIVER LICENSE, ON MONDAY, FEB. 28, 2022 AT HISTORY COLORADO IN DENVER. (DEREK KUHN/DOR PHOTO)

During FY22, the Division of Motor Vehicles (DMV) stayed flexible as it balanced adding new customer service features and the ongoing challenges posed by COVID-19. The DMV was able to adapt and overcome, hitting its stride and adding a plethora of new service options while serving millions of Coloradans in-office, online and on the go.

Continued on page 10

GAME-CHANGING CUSTOMER SERVICE ADDITIONS

FY22 saw the introduction of many game-changing customer service features, including remote check-in for appointments, permanent online renewals for Coloradans older than 65, as well as the ability to pay traffic tickets, request a hearing and request a vehicle record all online.

The DMV also added online knowledge testing for instruction permits, as well as the ability to upgrade an instruction permit to a driver license online after passing a driving test, saving soon-to-be drivers from a visit to a driver license office.

Additionally, the DMV started translating its forms and documents into Spanish to make it easier for Spanish-speaking Coloradans to DMV.

VOICE YOUR CHOICE

For the first time ever, Coloradans chose the design of the state’s driver license and identification card. At the end of February, the DMV and Gov. Jared Polis unveiled the design of the Iconic Colorado credential during a press conference at History Colorado. The newly designed license and ID card was the culmination of over a year and a half of work that saw over 100 Colorado artists submit more than 400 entries in the Iconic Colorado contest; then the top designs were voted on by more than 55,000 Centennial State residents.

The new design features images of Mount Sneffels, taken by Matt Nunez, and Sprague Lake, photographed by Gabriel Dupon.

LOOKING TO THE ROAD AHEAD

The year also saw the DMV pilot its DMV2GO program, with the division using its new capabilities to provide essential DMV services to over 150 Marshall Fire Survivors who lost their driver license or identification cards in the wildfire, while also teaming up with nonprofit organizations, rural Colorado counties, and other state agencies to provide essential DMV services to underrepresented and underserved Coloradans.

During its pilot phase, DMV2GO helped over 5,000 Coloradans and issued more than 3,000 driver licenses and identification cards throughout the state. The DMV plans to grow this program to help even more underserved Coloradans.

In its continued efforts to better serve Coloradans, the DMV began a pilot for pocket-sized, handheld devices that can translate over 80 languages. During its roughly six-month test period, the translation devices performed well enough to warrant each state driver license office receiving at least a pair.

REASON TO SMILE

While these improvements gave many Coloradans reason to smile, the DMV added one more at the end of May — smiling in photos for driver licenses, identification cards and instruction permits was now allowed, thanks to advances in technology around biometrics.

As the DMV looks toward the future, it will continue to emphasize customer service and convenience, while providing Coloradans with many ways to DMV, whether online, in-office or on the go.

With the Colorado Division of Motor Vehicles, you can DMV anywhere. Yes, anywhere.



The new DMV2GO program provided essential DMV services to over 150 Marshall Fire victims who lost their driver license or identification cards in the wildfire.

SERVICE



DMV.Colorado.gov

LOTTERY DIVISION



THERE ARE LOTTERY DOLLARS IN EVERY STATE PARK. SWEETWATER LAKE STATE PARK IS COLORADO'S 43RD AND NEWEST STATE PARK. IT'S UNIQUE BECAUSE IT IS A STATE PARK LOCATED WITHIN A NATIONAL FOREST, THE WHITE RIVER NATIONAL FOREST. THE PARK WAS PART OF THE 488-ACRE SWEETWATER RANCH IN GARFIELD COUNTY PURCHASED LAST YEAR. IT'S A POPULAR SPOT FOR BOATING, FISHING, AND CAMPING IN THE STATE FOREST.

The Colorado Lottery reached yet another record high for revenues and proceeds distribution in FY22. The Lottery's continued efforts to offer games of chance in a responsible manner have helped the Lottery see consistent growth, all to benefit the outdoors and schools.



REVENUE

Other than a slight dip in 2020 due to the pandemic, the Lottery has seen revenues rise every year for the past six years. That growth demonstrates Lottery's success in its efforts to give players what they have asked for when it comes to game offerings, promotions, and increased access to services, all while operating responsibly.



CONSERVATION

Hitting another sales record helped the Lottery maximize funds for proceeds beneficiaries, which means more money for outdoor recreation, conservation, open spaces, schools and outdoor equity in Colorado — that is why the Lottery was created and what it is most proud of.

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RESPONSIBILITY

The Lottery is tasked to operate with the highest level of integrity and responsibility to help curb problem gambling by ensuring that responsible gaming best practices are woven into everyday operations. The Lottery has increased its responsible gaming efforts and funding by 75% in the past two years. These additional funds help the Lottery enhance responsible gaming marketing and awareness initiatives that are already in place.

The Lottery also made great strides toward providing more access to player and retailer services in FY22. It has been creating the technological infrastructure to offer a fully digital retailer licensing application and renewal option by the end of next fiscal year, along with the ability to pay cash prizes via EFT transfer.

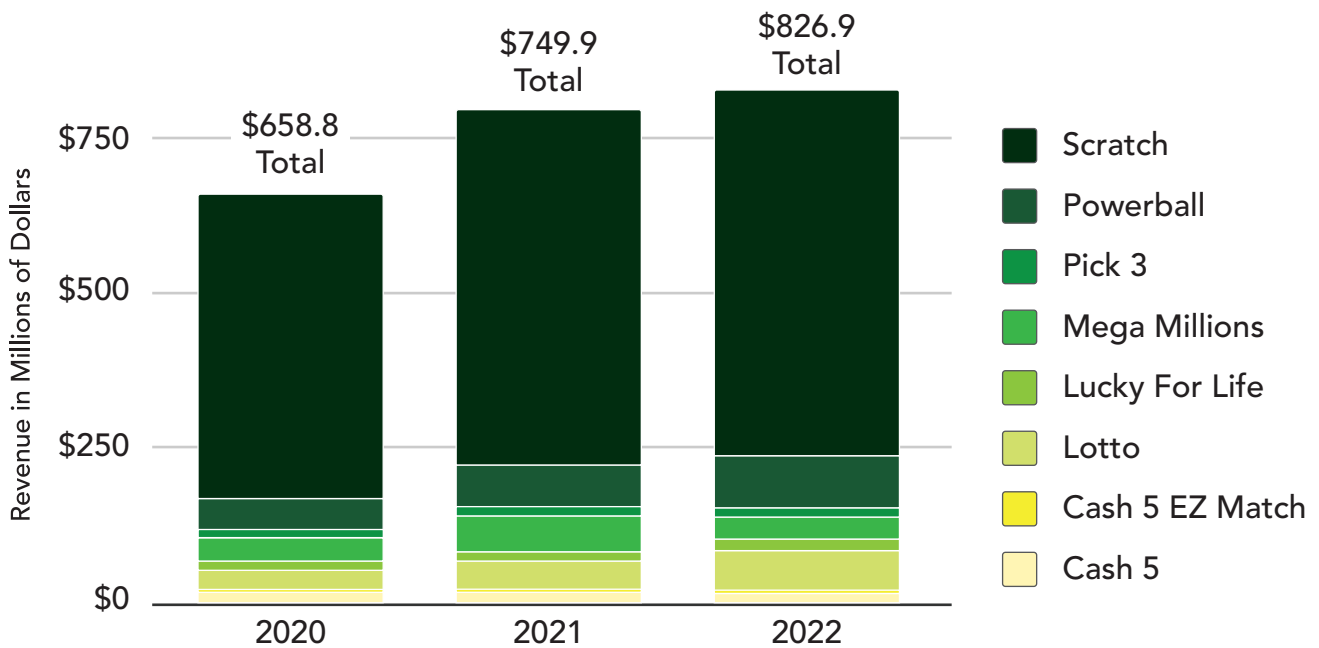
Expanding access for its Spanish-speaking players, the Lottery increased its public information available in Spanish from 30% to 65%.

Additionally in FY22, the Lottery executed its commitments made in its World Lottery Association Level 3 Responsible Gaming certification to be ready to meet the requirements for Level 4 certification. The certification program requires demonstrated commitment to responsibility across ten business disciplines - from advertising and marketing to research to stakeholder engagement and reporting. The Lottery has created an internal focus that will allow it to protect its players and implement best practices in all these disciplines based on global standards.

KEY 2022 LEGISLATION

- HB 22-1402 - Responsible Gaming Grant Program - adding \$200,000 annually to fund the Lottery's responsible gaming programs

LOTTERY REVENUE INCREASED 25% FROM 2020 TO 2022





THEY ALL THOUGHT DARREN H. WAS PLAYING AN APRIL FOOLS JOKE ON THEM, BUT IT WAS NO JOKE. AFTER 10+ YEARS OF THE SAME WORK GROUP PLAYING POWERBALL TOGETHER, 14 CURRENT AND FORMER WORKMATES FINALLY WON A BIG ONE, A SHARED \$1 MILLION.



ROXBOROUGH PARK IS ONE OF DENVER'S BACKYARD JEWELS. CLOSE TO 4,000 ACRES, THE PARK IS FILLED WITH DRAMATIC RED-ROCK FORMATIONS, DISTINCT PLANTS, AND A VARIETY OF WILDLIFE RANGING FROM BLACK BEARS TO MULE DEER AND BIRDS.



[Coloradolottery.com](https://coloradolottery.com)

MARIJUANA ENFORCEMENT DIVISION



Marijuana Enforcement Division (MED) staff work to represent the DOR values of service, teamwork, accountability, integrity and respect every single day by protecting the public health and safety of the people of Colorado through responsible regulation of the state’s legal marijuana¹ industry.

WILDLY IMPORTANT GOALS (WIGS):

The MED uses WIGs to measure DOR's progress toward goals that advance our mission. MED supports the DOR WIGs and leads the effort for several Cannabis Cabinet² WIGs.

FOR DOR WIGS, MED:

- Increased its digital presence by adding 29 online applications options and seeing 12,605 online application submissions in FY22.



¹ The division uses the term “marijuana” because it is defined in Colorado’s Constitution and state statute. However, the division acknowledges that the term has historical implications that inform “cannabis” to be the preferred term. In Colorado, ‘cannabis’ is used as an umbrella term for both marijuana and industrial hemp.


² The Cannabis Cabinet is a regular meeting convened by the Governor’s Office to bring all agencies responsible for marijuana regulation together to discuss hot topics and emerging issues.

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- Supported underserved and underrepresented communities by:
 - Creating a gap analysis to identify room for improvement to identify these communities and provide a multi-year plan to close the gaps identified.
 - Improving and supporting the state’s social equity program, including compliance tools (such as the [Social Equity FAQ Resource](#)) to facilitate interest and answer outstanding stakeholder questions about the program.
 - Creating pathways to make the MED website more accessible.
 - Translating key applications and resources into Spanish.
- Increased value to customers by not implementing a scheduled fee increase.


- By the end of FY22, MED had 80 approved social equity licensees who were also associated with a marijuana business.

Supported efforts by the [Colorado Energy Office](#) and Colorado Department of Public Health and Environment’s [Colorado Green Business Network](#) to increase sustainable practices utilized by MED licensees.



COMPLIANCE

- From January 1 through June 30 2022, the MED did 149 underage sales compliance checks. During those checks, 2 sales made for an overall compliance rate of 99%.



1,059

ACTIVE MEDICAL
MARIJUANA LICENSES

1,755

ACTIVE RETAIL
MARIJUANA LICENSES

INTEGRITY

FOR CANNABIS CABINET WIGS, MED:

- [Exceeded goal to increase minority ownership from the baseline of 15.2% to 16.8%](#). As of June 30, 2022, 17.9% of MED owner licensees self-identified as a person of color. MED exceeded the division's original goal by 1.1%.

2021 RULEMAKING AND STAKEHOLDER ENGAGEMENT

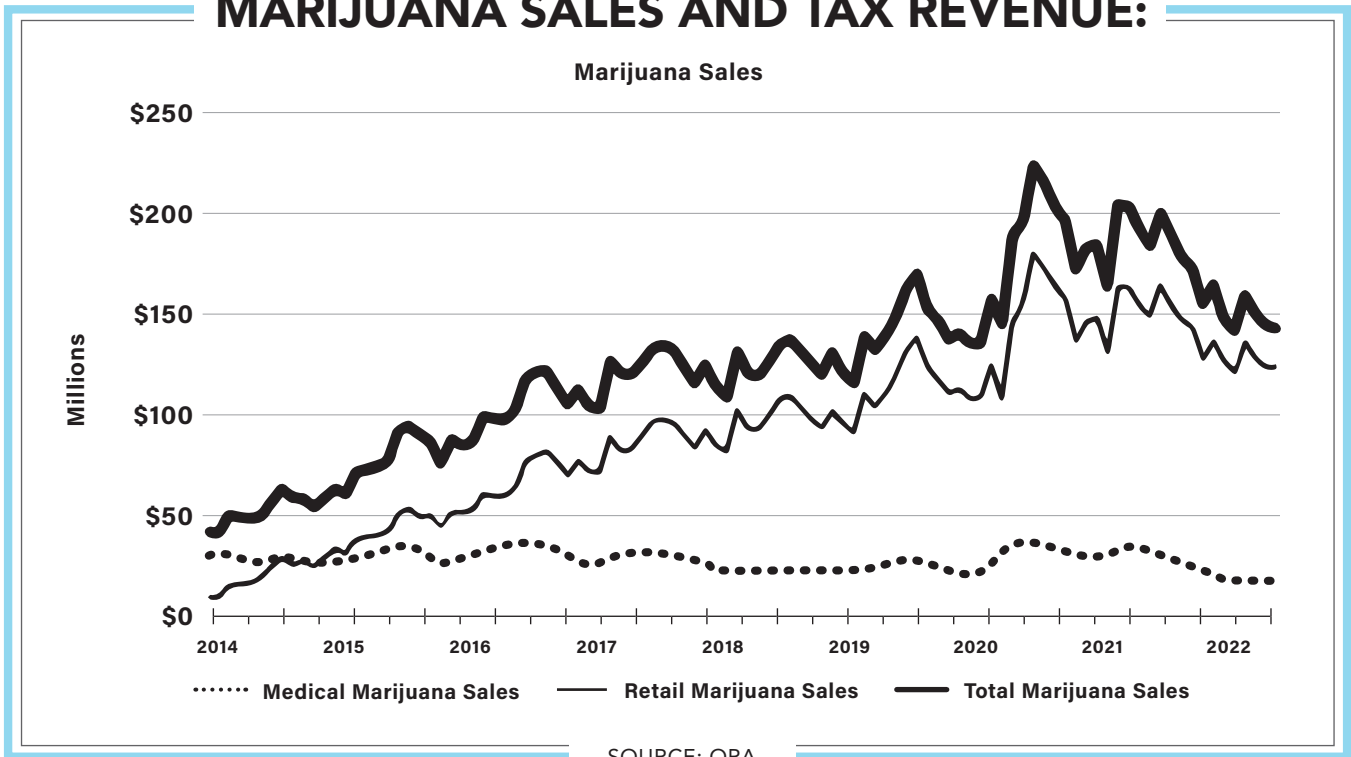
In FY22, MED staff implemented four bills from the 2021 legislative session, specifically

- [HB21-1301](#): Cannabis Outdoor Cultivation Measures
- [HB21-1216](#): Marijuana Licensees Ability to Change Designation
- [HB21-1317](#): Regulating Marijuana Concentrates
- [HB21-1178](#): Correcting Errors in the Colorado Marijuana Code

In addition to legislative implementation rulemaking sessions, MED also hosted sessions focused on [Science and Policy Work Group](#) priorities and catch-all items.

Continued on page 17

MARIJUANA SALES AND TAX REVENUE:



The 2021 rulemaking included eight total stakeholder meetings concluding with the rulemaking hearing, plus task forces focused on Cross-Pollination (meetings concluded in November 2022) and Tax & Cultivation Wholesale (concluded in June 2022).

Per HB1317, MED created two high-visibility resources, specifically the tangible [Educational Resource](#) to be offered during any regulated marijuana concentrate purchase and the [Uniform Certification Form](#) to be used by recommending physicians when authorizing a patient to purchase more than the statutory daily sales limit of Medical Marijuana flower, product, or concentrate.

Finally, the division issued a feasibility report on January 3, 2022, focused on [Marijuana Licensees' Ability to Change Designation from Medical to Retail](#) (pursuant to HB21-1216).

2022 LEGISLATIVE SESSION:

For information about the division's work during the 2022 Legislative Session, please see page 79.

AVERAGE MARKET RATES (AMR):

As directed by the General Assembly, DOR 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. 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 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. See table on next page.

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MED IS A NATIONALLY RECOGNIZED LEADER IN CANNABIS REGULATION

In June 2022, MED Senior Director Dominique Mendiola was elected to serve as an executive board member for the national [Cannabis Regulators Association \(CANNRA\)](#). Senior Director Mendiola’s election to the CANNRA Board is the latest example of Colorado being recognized nationally for the state’s leadership in maintaining the gold standard of cannabis regulation.

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)
October 1, 2022	\$658	\$249	\$277	\$76	\$13	\$126	\$4	N/A
July 1, 2022	\$709	\$227	\$275	\$120	\$12	\$123	\$4	N/A
April 1, 2022	\$799	\$275	\$228	\$180	\$10	\$130	\$4	N/A
January 1, 2022	\$948	\$354	\$345	\$253	\$10	\$172	\$4	N/A
October 1,2021	\$1,316	\$425	\$405	\$302	\$10	\$181	\$3	N/A
July 1, 2021	\$1,309	\$425	\$901	\$240	\$10	\$191	\$4	N/A
April 1, 2021	\$1,308	\$354	\$525	\$225	\$10	\$197	\$8	N/A
January 1, 2021	\$1,721	\$400	\$502	\$250	\$10	\$176	\$6	N/A
October 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
January 1, 2020	\$1,316	\$350	\$299	\$247	\$9	\$191	\$5	N/A
October 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
January 1, 2019	\$781	\$396	\$200	\$200	\$4	\$151	\$5	N/A
October 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
January 1, 2018	\$1,265	\$506	\$376	\$325	\$10	\$215	\$3	N/A
October 1,2017	\$1,305	\$405	N/A	N/A	\$5	\$227	\$3	\$403
August 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
January 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
January 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
January 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
January 1, 2014	\$1,876	\$296	N/A	N/A	\$9	N/A	N/A	N/A



SBG.Colorado.gov/MarijuanaEnforcement

SPECIALIZED BUSINESS GROUP



LIQUOR AND TOBACCO ENFORCEMENT DIVISION

During FY22, the Liquor and Tobacco Enforcement Division (LED) implemented various legislative changes, worked toward meeting the department’s Wildly Important Goals (WIGs), and focused on educational training for stakeholders.

LED implemented the following legislative changes: HB 22-1415 - Repeal Registered Manager Requirement Liquor Licensees - was implemented, which lowered fees for these registrations to \$30. HB 21-1044 - Winery License Include Non-Contiguous Areas - allows a winery that holds a manufacturer or limited winery license to maintain licensed premises comprising up to two noncontiguous locations within a 10-mile radius. SB 21-082 - Alcohol Beverage Festival For Tastings And Sales - allows certain alcohol beverage permit holders to hold nine festivals in a twelve-month period.

WILDLY IMPORTANT GOALS:

- Digital Services - The division focused on increasing utilization of self-service options with nearly 4,000 online applications in FY22.
- Underserved Communities - LED translated 19 forms into Spanish, including warning signs that are available for licensees to post in their establishments.

Continued on page 20

THE DIVISION AT WORK

Throughout the fiscal year, the division focused on educational trainings and stakeholder outreach with 48 liquor law regulation trainings. LED received 337 complaints involving the regulation of liquor, which resulted in investigations; 165 were unfounded, 52 licensees received a written warning, 47 were exceptionally cleared, 26 resulted in an administrative action,

10 were transferred to local licensing authority action, 24 resulted in the issuance of a summons, and 13 are still active investigations. The division conducted 903 inspections. LED also implemented the MOVEIt secure file-sharing program with local and county clerks. The division also provided training at the Craft Brewers Summit, the Colorado Beer Distributors Association, and the National Conference of State Liquor Administrators Annual Conference.

IDENTIFICATION

- 739 IDs checks
- 2.6% fake IDs
- 19 Fraudulent IDs removed from circulation

LICENSING

- 16,568 Number of Active Liquor Licenses and Permits
- 659 Completed Concurrent Reviews
- 582 Manager Registrations
- 439 Transfer Completed
- 1,406 New Applications Issued

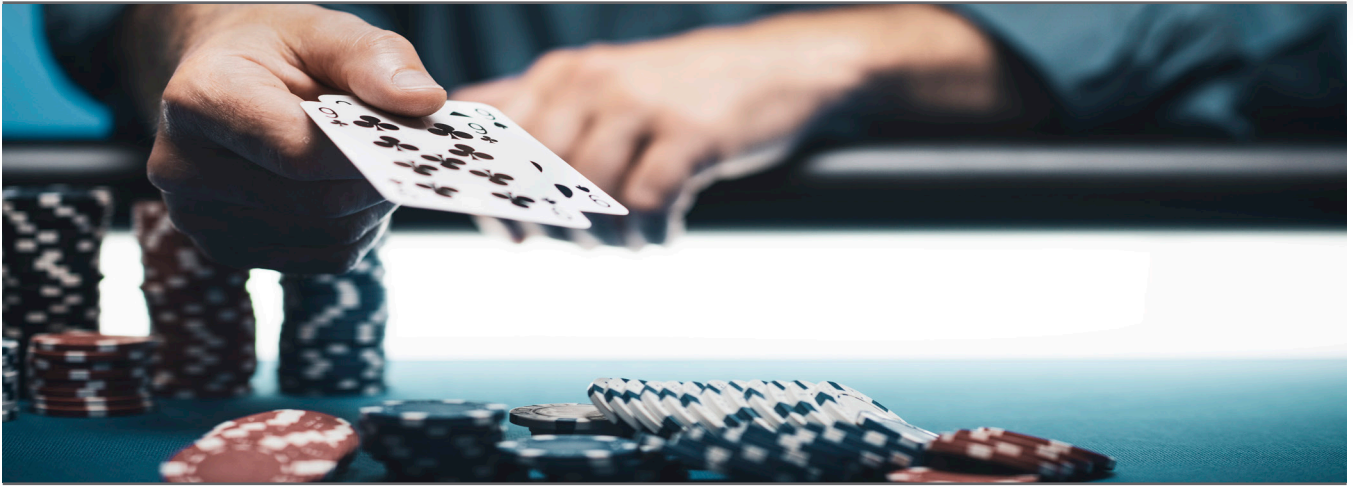
INVESTIGATION

- 436 Total Investigations (Not counting compliance checks numbers)
- 315 Complaint-Driven Investigations
- 184 Founded Investigations, of those:
 - 80 By Arrest/Summons
 - 68 Closed by Warning
 - 36 By Administrative Actions

TRAINING

- 60 Enforcement Training Classes with 1,166 attendees

DIVISION OF GAMING



Working in collaboration with the gaming industry, Colorado legislators, and stakeholders, the Division of Gaming implemented several new legislative changes impacting the gaming and sports betting industries. FY22 saw the first year results from the implementation of Amendment 77, which removed betting limits and introduced new games, with taxes collected on limited and extended gaming activities increasing by \$41,523,933, or 34%, over FY21. Another notable legislation impacting the gaming industry was the passage of HB22-1402 to develop a gaming grant program to promote responsible gaming in the state with an appropriation of \$2.5 million to create a responsible gaming cash fund to be distributed through grants to organizations and agencies working on responsible gaming programs in Colorado.

In 2021-22, the Division of Gaming completed a sunset review of gaming statutes, and through that process, a significant change in licensing was implemented. A statutory change for a gaming license

applicant's age requirement was changed from 21 to a minimum age of 18 years old. Additionally, the division introduced a new option of online application submissions streamlining the process and

Continued on page 22

expanding services for those applying for a gaming license. Beginning on September 1, 2021, the division began accepting online applications. During FY22, the division received 32 change of address applications, nine duplicate license applications, 483 initial license applications and 449 renewal license applications through the online ML1 system.

FY22 was considered a recovery year from the economic downturn of COVID-19 restrictions placed on the casino industry in 2020. The return of patrons to the casinos, as well as the second year of legalized sports betting in Colorado, resulted in record returns in Annual Gross Product (AGP), taxes, and total distributions from the limited gaming and sports betting funds. At the August meeting of the Colorado Limited Gaming Control Commission (CLGCC), commissioners approved the FY22 distributions from the limited and extended gaming funds totaling \$148,655,614, a 39% increase over the FY21 distributions. In September 2022, the Colorado Limited Gaming Control Commission (CLGCC) approved

the second-year distributions from tax revenues collected in FY22 from legalized sports betting to designated beneficiaries, including the Colorado Water Plan. A total of \$12,236,517.05 was distributed to the intended beneficiaries from the sports betting statute, with the Water Implementation Cash Fund receiving \$11,359,790.17, a 43% increase over the distribution from the FY21. In addition, a required 6% was disbursed to the Hold Harmless Fund, totaling \$746,726.88, and the Office of Behavioral Health received the annual distribution of \$130,000.

In coordination with the Specialized Business Group Senior Director's Office and the Division of Racing Events, the division explored the opportunity to add Fixed Odds Horseracing wagering options to the current sports betting catalog. After conducting multiple stakeholder meetings with the gaming and horse racing industries, the Division of Gaming moved forward with a pilot program to allow through rules wagering on fixed odds horseracing.



BLACK HAWK, COLORADO.

AUTO INDUSTRY DIVISION



The Auto Industry Division (AID) regulates the motor vehicle and powersports industries with a balanced emphasis on education, compliance, and enforcement of applicable laws and regulations. The division acts 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 (MVDB).

AID saw an increase in licenses issued in FY22 while also supporting economic recovery with a fee reduction of 35%.

On September 1, 2021, AID launched online applications for six different license types (issuance and renewal) and received 1,146 applications during the remainder of the fiscal year.

The division continues to work with stakeholders and the Motor Vehicle Dealer Board to ensure education, compliance, and enforcement of applicable laws.



**The Auto Industry Division
reduced fees by 35% in the
2021 - 2022 fiscal year**

ACCOUNTABILITY

DIVISION OF RACING EVENTS



The Division of Racing Events worked collaboratively with the Colorado Racing Commission, Arapahoe Park racetrack, and racing industry associations to complete 30 days of live racing in the fall of 2021.

The 2021 racing season opened on August 11, 2021, and concluding on October 16, 2021. The 2021 season saw the limited return of spectators allowed to watch live races restricted to the lower level and apron areas of the grandstands, and the total attendance for 2021 was 12,262 people.

The 2021 racing season saw a total of thirty (30) races with 220 live starts. For the 2021 season, a total of \$2,934,959 was paid in purses; of that figure, Thoroughbred's total purses paid was \$2,145,309 or 76%, Quarter Horses' purses paid was \$678,050.00, or 20%, and Arabian's was \$11,600 or 4%.

Ensuring the health and safety of the racing participants and animals, division veterinarians conducted 1,768 pre-race exams, resulting in fifteen (15) horses being scratched. Additionally, every one of the 1,613 starts received a pre-race exam during the 2021 race meet.

As part of the Department's Wildly Important Goals (WIGs) to increase digital services through self-service utilization, The Division worked tirelessly to implement a new online application system, ML1, allowing for racing licensees to complete and submit their license applications online. Since implementing the new system in November 2021, the Division has received 183 applications through the online system. The Division published three application forms in Spanish to expand services to underserved and underrepresented communities. Additionally, to meet the WIG of increased economic and customer benefits, the Division did not raise or increase license fees.

The Division of Racing Events supports animal welfare organizations that promote the safety of racing animals. In the FY22, the Division of Racing Events distributed \$32,212 to the Colorado State University Fund for Equine Research and \$45,000 to the Greyhound Welfare Fund.

TAXATION DIVISION



During fiscal year 2021-2022, the Taxation Division continued to evolve to allow easier access to services for all Coloradans with the development of new self-service tools, translation services and accessibility updates to online information and services. The division also was quick to adapt to real-time events, such as inflation, and sent more than 3.1 million TABOR refunds to Coloradans more than half a year early. Additionally, The Taxation Division looked to the future, becoming one of the first states to accept cryptocurrency as payment for taxes.

TAX REVENUE POWERS COLORADO

The division collected \$22,862,022,320 in revenue for FY22. Those tax dollars build bridges, roads, schools, airports and fund basic government services throughout the great state of Colorado, positively impacting millions.

The Taxation Division continued to find innovative ways to serve Coloradans and make it easier than ever before to file taxes by adding DORi, a new chatbot functionality, to Revenue Online, the division's online tax filing system. Taxpayers can ask DORi a variety of questions in real time without the need to call the call center.

Continued on page 26

Not content to just innovate with DORi, Tax also began a sweeping effort to better serve underrepresented Coloradans. To that end, the division translated the Property Tax, Rent, and Heat (PTC) Application into Spanish as well as updated the Tax website with a translation functionality that gives users the option to choose from over 60 languages.

Continuing its focus on improving services for all Coloradans, Taxation overhauled its website and online services to improve access for those with disabilities, making web pages compatible with screen readers and other adaptive equipment.

ADAPTIVE TO REAL-TIME EVENTS

FY22 saw the end of a global pandemic and as Colorado exited that pandemic, much like most of the world, saw inflation stress pocketbooks throughout

the state. Tasked by the General Assembly, Taxation successfully expedited the Herculean task of issuing TABOR refunds more than eight months early.* The early refunds provided an extra \$750 to single filers and \$1,500 to joint filers during a period when many desperately needed it. The effort had the effect of essentially creating a second refund period on top of the regular tax season for Taxation staff. In support of the effort, informational resources were created, a separate stand-alone call center was stood up, and 2.4 million checks were mailed primarily utilizing existing Tax resources. Over 2.2 billion was refunded to Coloradans in record time.

LOOKING TO THE FUTURE

Looking ahead, the Taxation Division will continue to improve services through technology while improving service access for all Coloradans as the division strives for improved accessibility and efficiency.



— 1 —

Colorado is one of the first states to accept cryptocurrency as payment for taxes.

— 8 —

TABOR refunds were issued eight months early to provide \$750 to single filers and \$1,500 to joint filers during a period when many desperately needed it.

— 60 —

Number of languages users can access the Tax website in.

— 2,626,911* —

Number of Colorado Cash Back (TABOR refund) checks mailed.

— \$2,477,137,224* —

Colorado Cash Back dollars refunded.

RESPECT · TEAMWORK · SERVICE

* On May 23, 2022, Gov. Jared Polis signed a new law (Senate Bill 22-233) to give Coloradans an early TABOR refund of \$750 for individual filers and \$1,500 for joint filers. Per the statute, all checks and amounts referenced above occurred in FY22-23.



TAX.Colorado.gov

BY THE NUMBERS

EDO

MOTOR VEHICLE HEARINGS

Fiscal Years 2018 to 2022

Motor Vehicle Case Types and Counts	2018	2019	2020	2021	2022
Excessive Points ¹	9,193	8,421	4,282	5,857	5,220
Express Consent	8,527	8,399	8,547	5,555	6,767
Driver License Compact	424	359	324	222	94
DUI Convictions	107	50	22	75	155
Habitual Traffic Offender	134	137	136	132	125
Insurance Related Restraints ²	412	345	305	413	452
Vehicular Assault/Homicide	6	6	10	11	11
Underage Drinking and Driving	72	48	72	71	68
Minor Buy/Possess Alcohol	4	5	2	1	2
Ignition Interlock ³	4,571	4,571	3,863	3,548	3,108
CDL Restraints	24	377	392	30	48
Extensions/Renewals	221	270	173	243	289
Other	179	202	211	170	172
Total	23,874	23,190	18,339	16,328	16,511

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 2018 to 2022

Non Motor Vehicle Case Types	2018	2019	2020	2021	2022
Liquor Division	1	0	2	2	2
Racing Division (Generally Conducted by Racing Division Stewards)	0	0	0	2	0
Tax ²	10	5	4	7	0
Tobacco	0	1	0	0	0
Emissions	1	0	0	1	0
CDL and 3rd Party Testers	0	2	2	0	0
Automobile Salespersons	18	8	23	13	9
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	5	5	5	5	17
Lottery (Generally Heard by Lottery Director)	0	0	0	0	0
DMV - Title Enforcement	1	19	4	5	5
EDO - Rules Hearings	41	25	16	12	7
Total	77	65	56	47	40

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 2018 to 2022

Items Processed	2018	2019	2020	2021	2022
Subpoenas	1,224	1,156	986	673	836
Hearing Notices ¹	43,150	38,557	48,917	25,361	28,359
Incoming Calls	34,295	40,319	35,210	29,248	22,664
Hearing Reschedules ²	1,872	2,337	1,477	755	1,130
Transcript/Recording Requests	441	380	366	350	333
Total	80,982	82,749	86,956	56,387	53,322

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 rescheduled 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 2018 to 2022

Liquor and Tobacco Enforcement Division - Liquor	2018	2019	2020	2021	2022
All Cases Filed	24	25	15	19	21
All Hearings Set	26	25	15	17	21
All Final Hearings Conducted	1	0	2	2	2
All Hearings Conducted	NA	NA	NA	14	4
All Orders Issued	67	41	27	99	30
All Initial Decisions/Final Determinations Issued	1	0	2	2	3
Rule Hearings Cases ²	2018	2019	2020	2021	2022
All Cases Filed	NA	NA	25	7	8
All Hearings Set	NA	NA	18	13	8
All Final Hearings Conducted	NA	NA	16	13	7
All Orders Issued	NA	NA	NA	13	6
All Rule Reports Issued	NA	NA	16	13	6
Tax Division	2018	2019	2020	2021	2022
All Cases Filed	8	18	11	4	8
All Hearings Set	11	6	4	5	9
All Final Hearings Conducted	10	5	4	7	0
All Hearings Conducted	NA	NA	NA	7	0
All Orders Issued	72	48	72	38	27
All Initial Decisions/Final Determinations Issued	1	14	7	10	7

NA - Not applicable

Note: The Lottery and Gaming 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.

Continued on page 29

NON MOTOR VEHICLE CASE METRICS ¹ (CONTINUED)

Liquor and Tobacco Enforcement Division - Tobacco	2018	2019	2020	2021	2022
All Cases Filed	1	1	0	2	0
All Hearings Set	1	1	0	0	0
All Hearings Conducted	0	1	0	0	0
All Orders Issued	6	3	0	0	0
All Initial Decisions/Final Determinations Issued	0	0	0	0	0
Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline	2018	2019	2020	2021	2022
All Cases Filed	23	17	23	20	14
All Hearings Set	23	12	24	21	14
All Final Hearings Conducted	18	8	23	13	9
All Hearings Conducted	NA	NA	NA	13	12
All Orders Issued	45	30	48	35	25
All Initial Decisions/Final Determinations Issued	17	11	23	11	10
Marijuana Enforcement Division Including Medical and Retail	2018	2019	2020	2021	2022
All Cases Filed	35	38	27	27	54
All Hearings Set	27	29	29	28	54
All Final Hearings Conducted	5	5	5	5	17
All Hearings Conducted	NA	NA	NA	34	65
All Orders Issued	177	219	176	190	262
All Initial Decisions/Final Determinations Issued	5	5	5	5	14
Titles and Registration Cases²	2018	2019	2020	2021	2022
All Cases Filed	NA	NA	6	11	35
All Hearings Set	NA	NA	7	7	35
All Final Hearings Conducted	NA	NA	4	5	5
All Hearings Conducted	NA	NA	NA	8	5
All Orders Issued	NA	NA	29	23	59
All Initial Decisions/Final Determinations Issued	NA	NA	7	4	7
Division of Motor Vehicles (DMV) - Emissions, CDL, and Third Party Tester Certifications	2018	2019	2020	2021	2022
All Cases Filed	1	2	1	1	0
All Hearings Set	1	2	2	1	0
All Final Hearings Conducted	1	2	2	1	0
All Hearings Conducted	NA	NA	NA	1	0
All Orders Issued	4	4	8	6	0
All Initial Decisions/Final Determinations Issued	1	2	2	1	0

NA - Not applicable

Note: The Lottery and Gaming 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.

BY THE NUMBERS

DMV

TRAFFIC PENALTY ASSESSMENTS ¹

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Number of Penalty Assessments	159,005	104,195	90,579	77,020	75,118
Penalty Assessment Collections	\$13,808,503	\$14,832,012	\$13,402,959	\$11,433,472	\$10,980,642

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

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Title Applications Received	1,916,619	1,530,943	1,384,215	1,951,460	1,467,716
Title Revenues ²	\$6,133,181	\$4,826,514	\$4,359,608	\$4,527,613	\$4,538,434

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 \$720 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

Fiscal Years 2018 to 2022

Licenses	2018	2019	2020	2021	2022
Stations Licensed	83	84	79	72	79
Inspectors Licensed	426	425	429	407	409
Total Licenses in Force	509	509	508	479	488
Stations Renewed	53	68	53	68	47
Inspectors Renewed	156	193	139	233	161
Total Licenses Renewed	209	261	192	301	208

Collections	2018	2019	2020	2021	2022
Station Licenses	\$840	\$1,035	\$830	\$1,140	\$645
Inspector Licenses	\$4,095	\$5,070	\$2,815	\$4,735	\$4,155
Exempt Window Stickers	\$35,650	\$30,500	\$25,700	\$25,500	\$18,850
Vehicle Inspection Reports	\$257,409	\$248,371	\$233,069	\$266,688	\$232,821
Emissions Penalty Assessment	\$843,227	\$1,855,063	\$798,115	\$227,225	\$7,128,325
Total Collections ¹	\$1,141,221	\$2,140,039	\$1,060,529	\$525,288	\$7,384,796

¹ May not sum to total due to rounding.

DRIVER RECORD ADMINISTRATION

Fiscal Years 2018 to 2022

Restraints	2018 ¹	2019	2020	2021	2022
Excessive Points	7,262	7,042	5,534	5,470	4,742
Adult Impaired Driving Arrests ²	19,289	18,941	16,526	14,233	15,505
License Restricted by Other States	225	225	213	361	435
DUI Convictions	15,026	15,049	12,742	13,422	13,154
Habitual Traffic Offender	2,653	2,643	1,908	1,497	1,657
Accident Without Insurance	11,791	10,883	9,838	9,549	10,777
Driving Without Insurance	6,815	5,964	4,918	4,281	4,189
Vehicular Assault/Homicide	189	238	201	203	182
Underage Drinking and Driving	199	151	159	160	120
Underage Buy/Possess Alcohol	333	253	136	95	46
Child Support Arrears ⁵	52,961	40,741	27,886	9	19,357
Unpaid Ticket/Failure to Appear in Court ^{3,6}	114,685	109,892	87,137	96,782	50,691
All Others ³	95,398	97,050	161,609	96,859	109,785
Total Restraints	326,826	309,072	328,807	242,921	230,640
Reinstatements					
License Reinstatements Tendered	73,196	74,352	60,447	56,729	59,979
Reinstatement Fees Collected ⁴	\$6,953,530	\$7,063,335	\$6,077,889	\$5,484,700	\$5,698,005
Change of Address/Name					
Change of Address/Name - In Office	27,531	24,807	15,551	7,365	5,709
Change of Address/Name - Online	124,332	155,790	184,723	229,365	199,001
Driver Records					
Provided to Public	116,347	119,142	111,427	100,322	106,899
Provided to Courts	174,232	162,203	157,632	153,403	146,481

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 Fiscal Year 2016 to provide consistent reporting.

² This value includes controlled substance convictions.

³ The division fixed a calculation issue in December of 2019 which resulted in corrected redistribution of counts across all categories.

⁴ 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.

⁵ Child Support Arrears restraints were paused in April 2020 through January 18, 2022 due to the COVID-19 pandemic. Only specific requests from CDHS were applied to accounts during the aforementioned period.

⁶ Unpaid Ticket/Failure to Appear in Court restraints were discontinued with the passage of HB 21-1314, effective January 1, 2022.

INTERNATIONAL REGISTRATION PLAN (IRP) REGISTRATIONS AND COLLECTIONS

Fiscal Years 2018 to 2022

Registrations	2018	2019	2020	2021	2022
Total Number of Colorado-Based IRP Vehicles	19,905	18,757	17,166	17,043	17,920
Collections					
Registration Fees Collected in Colorado that Remained in Colorado	\$23,313,097	\$18,888,996	\$16,818,104	\$18,732,883	\$18,684,888
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$55,902,007	\$57,897,434	\$63,976,898	\$71,240,915	\$74,913,815
Total IRP Collection for Colorado¹	\$79,215,104	\$76,786,430	\$80,795,002	\$89,973,798	\$93,598,702

¹ May not sum to total due to rounding.

DRIVER LICENSE ADMINISTRATION

Fiscal Year 2022

Documents In Force	Total
Total IDs In Force	512,435
Total Permits In Force	152,766
Total Regular Licenses In Force	3,893,235
Documents In Force for SB13-251 - Colorado Road and Community Safety Act	136,298
Total CDL Licenses In Force	128,166
Total Motorcycle Endorsements In Force	413,285

Licenses, Permits and Other Issuances

Type of License Issued	State Offices	County Offices	Online	Other ¹	Total
Adult License	493,099	73,385	496,633	10,533	1,073,650
Minor License	62,778	4,326	16,395	16	83,515
Provisional License	11,095	172	NA	1	11,268
Probationary License	595	2	NA	0	597
Commercial Driver License	31,735	1,347	12,397	2	45,481
Total Licenses Issued	599,302	79,232	525,425	10,552	1,214,511

Type of Permit Issued	State Offices	County Offices	Online	Other ¹	Total
Adult Permits	64,039	898	NA	29	64,966
Minor Permits	85,115	1,605	NA	0	86,720
Provisional Permits	8,409	85	NA	0	8,494
Motorcycle Permits	3,369	107	NA	2	3,478
Commercial Driver Permits	16,080	505	NA	0	16,585
Total Permits Issued	177,012	3,200	0	31	180,243

Other Issuances	State Offices	County Offices	Online	Other ¹	Total
Colorado ID Cards	97,476	8,592	33,944	5,204	145,216
Paper Credentials ²	6,131	0	0	913	7,044
Total Licenses, Permits, and Other Issuances	879,921	91,024	559,369	16,700	1,547,014

Organ Donors	State Offices	County Offices	Online	Other ¹	Total
Organ Donors	568,129	58,186	388,088	2,489	1,016,892

Note: 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>

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 This data includes referrals for medical (DR2401) and eye exams (DR2402). HB21-1139 - Driver License Renewal Electronic by Seniors requires these forms to be submitted for online renewals for individuals over 80 years of age. See CRS 42-2-118(1.5)(a)(III).

⁴ This is the total count of reinstatement documents processed towards an action on a driver's record in fiscal year 22.

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DRIVER LICENSE ADMINISTRATION (CONTINUED)

Endorsements Applied	Total
Motorcycle	111,669
Passenger	10,927
School Bus	4,312
Tanker Vehicles	18,021
Tanker & HAZMAT	4,321
Double and Triple Trailers	9,523
Hazardous Material	437
3 Wheel	491
Total Endorsements	159,701

Examinations	Total
Eye Exams - Passed with Corrective Lenses	265,770
Eye Exams - Passed without Corrective Lenses	472,369
Eye Exams Failed	3,769
Physical Referrals ³	4,701

Miscellaneous	Total
Renewal by Mail/Reissue Out of State	1,024
Motor Vehicle Records	8,868
Reinstatements ⁴	59,974

Note: 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>

NA - Not applicable

NAV - Data not available

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

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⁴ This is the total count of reinstatement documents processed towards an action on a driver's record in fiscal year 22.

VEHICLE LICENSE FEES AND SPECIFIC OWNERSHIP TAX COLLECTED BY COUNTY

Fiscal Year 2022

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Adams	\$5,255,759	\$43,201,185	\$271,965	\$58,912,988.09	\$248,203.88	\$6,325,424.41	\$47,275
Alamosa	\$193,489	\$1,613,227	\$36,480	\$1,539,018.89	\$10,506.46	\$106,096.26	\$1,301
Arapahoe	\$5,365,963	\$38,601,135	\$520,910	\$69,741,667.76	\$263,328.03	\$7,943,951.23	\$50,083.37
Archuleta	\$212,120	\$1,750,524	\$5,205	\$2,129,346.59	\$11,863.82	\$174,469.25	\$1,673.74
Baca	\$58,951	\$449,350	N/A	\$365,058.40	\$3,329.42	\$26,054.92	\$342.00
Bent	\$55,705	\$431,411	N/A	\$309,739.63	\$3,065.06	\$21,175.66	\$347.25
Boulder	\$2,773,205	\$19,483,208	\$428,061	\$35,344,079.15	\$138,189.77	3057369.42	21567.63
Broomfield	\$659,116	\$4,667,488	\$89,655	\$9,921,616.23	\$33,126.12	\$909,000.47	\$5,676.14
Chaffee	\$299,857	\$2,507,435	N/A	\$2,996,783.49	\$17,251.31	\$197,998.73	\$1,994.26
Cheyenne	\$32,056	\$295,477	\$60,185	\$302,591.40	\$1,832.21	\$20,321.11	\$180.00
Clear Creek	\$138,833	\$1,087,263	\$8,287	\$1,439,310.12	\$7,676.18	\$109,281.38	\$1,011.29
Conejos	\$125,739	\$982,739	\$4,075	\$767,974.59	\$7,099.73	\$64,061.43	\$783.00
Costilla	\$65,882	\$516,669	N/A	\$417,675.12	\$3,618.53	\$32,651.08	\$482.47
Crowley	\$44,136	\$336,187	\$3,278	\$216,332.13	\$2,365.15	\$22,325.98	\$338.50
Custer	\$91,977	\$782,319	\$11,880	\$835,538.84	\$5,262.81	\$65,624.94	\$568.50
Delta	\$454,165	\$3,735,469	\$20,529	\$3,220,329.35	\$25,982.68	\$211,631.56	\$2,911.45
Denver	\$5,559,873	\$40,652,930	\$1,359,890	\$69,085,704.83	\$258,660.20	\$9,833,846.95	\$53,835.63
Dolores	\$36,836	\$281,637	N/A	\$226,303.77	\$2,090.59	\$16,582.48	\$237.50
Douglas	\$3,429,796	\$25,078,741	\$1,592,432	\$62,103,711.98	\$169,830.94	\$6,310,359.98	\$31,098.99
Eagle	\$790,921	\$5,758,797	\$149,361	\$10,632,012.85	\$37,185.08	\$911,530.33	\$5,567.25
El Paso	\$6,228,708	\$48,471,276	\$1,214	\$68,245,758.59	\$327,520.60	\$6,098,785.94	\$52,092.61
Elbert	\$469,003	\$4,252,635	N/A	\$5,683,916.05	\$26,353.61	\$559,199.95	\$3,714.43
Fremont	\$533,888	\$4,506,948	\$42,529	\$4,211,506.49	\$30,245.72	\$350,357.37	\$4,018.84
Garfield	\$951,641	\$6,415,877	\$469,422	\$8,675,828.08	\$40,622.99	\$813,594.07	\$6,653.37
Gilpin	\$98,115	\$809,825	\$1,547	\$1,000,881.28	\$5,374.94	\$112,773.11	\$855.00
Grand	\$251,179	\$2,216,676	\$56,818	\$2,998,798.91	\$14,023.56	\$275,612.14	\$1,944.00
Gunnison	\$226,516	\$1,864,480	\$16,365	\$2,310,714.95	\$12,979.07	\$154,317.42	\$1,457.50
Hinsdale	\$17,373	\$138,155	N/A	\$127,614.53	\$1,019.37	\$6,917.08	\$85.50
Huerfano	\$98,397	\$807,972	N/A	\$685,970.66	\$5,492.05	\$50,970.01	\$694.70
Jackson	\$35,473	\$290,572	\$1,107	\$253,923.05	\$1,962.54	\$18,359.77	\$194.75
Jefferson	\$5,518,579	\$40,534,687	\$156,916	\$70,168,138.32	\$279,074.17	\$7,240,385.13	\$45,134.17
Kiowa	\$28,705	\$238,514	N/A	\$200,556.42	\$1,660.08	\$15,541.46	\$161.50
Kit Carson	\$120,794	\$1,124,139	N/A	\$989,263.03	\$6,856.70	\$62,619.73	\$767.50

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VEHICLE LICENSE FEES AND SPECIFIC OWNERSHIP TAX COLLECTED BY COUNTY (CONTINUED)

Fiscal Year 2022

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Lake	\$106,295	\$862,543	\$28,383	\$860,963.78	\$5,691.25	\$77,999.97	\$812.00
La Plata	\$669,317	\$5,440,089	\$179,927	\$7,081,732.26	\$36,778.69	\$470,490.43	\$4,620.24
Larimer	\$3,531,890	\$25,785,453	\$619,993	\$42,312,960.47	\$180,496.69	\$3,422,881.46	\$29,062.99
Las Animas	\$191,978	\$1,570,018	\$3,861	\$1,430,695.73	\$10,261.40	\$133,822.30	\$1,326.30
Lincoln	\$76,789	\$630,118	\$2,812	\$533,621.50	\$4,284.21	\$46,181.44	\$461.25
Logan	\$255,351	\$2,162,305	N/A	\$2,075,784.90	\$14,237.44	\$129,450.75	\$1,812.75
Mesa	\$1,725,689	\$14,092,398	\$645,195	\$17,585,532.50	\$96,842.10	\$1,558,479.88	\$14,477.29
Mineral	\$19,887	\$162,610	\$802	\$173,549.55	\$1,163.16	\$9,813.04	\$113.00
Moffat	\$189,107	\$1,605,752	\$66,106	\$1,679,982.07	\$10,281.49	\$118,881.93	\$1,474.16
Montezuma	\$338,280	\$2,737,758	\$26,033	\$2,792,119.65	\$18,775.95	\$215,685.46	\$2,220.00
Montrose	\$564,095	\$4,776,915	\$83,330	\$5,091,450.66	\$32,691.91	\$379,260.18	\$4,287.61
Morgan	\$383,622	\$3,430,224	\$80,712	\$3,477,972.21	\$21,020.60	\$297,464.87	\$2,904.25
Otero	\$221,562	\$1,779,535	\$9,020	\$1,538,816.48	\$12,216.52	\$124,498.46	\$1,597.75
Ouray	\$83,233	\$657,855	\$1,023	\$995,035.17	\$4,794.71	\$73,062.71	\$638.75
Park	\$291,386	\$2,444,601	\$20,816	\$3,018,592.10	\$16,415.59	\$265,588.21	\$2,113.25
Phillips	\$71,161	\$596,215	N/A	\$637,515.51	4058.23	\$32,356.23	\$428.00
Pitkin	\$448,234	\$1,742,085	\$43,928	\$4,098,703.84	\$11,736.19	\$385,917.48	\$1,604.75
Prowers	\$146,468	\$1,169,477	\$17,420	\$952,267.86	\$8,084.69	\$82,304.61	\$1,024.50
Pueblo	\$1,586,006	\$12,691,783	\$398,488	\$13,960,848.68	\$85,524.72	\$2,231,333.49	\$17,362.79
Rio Blanco	\$99,312	\$867,497	\$19,878	\$902,279.20	\$5,575.63	\$63,842.56	\$689.50
Rio Grande	\$176,488	\$1,569,562	N/A	\$1,488,339.13	\$10,203.03	\$96,692.70	\$1,089.50
Routt	\$344,950	\$2,942,280	\$102,097	\$4,505,726.19	\$19,219.35	\$370,531.59	\$2,561.25
Saguache	\$96,073	\$789,099	\$124,904	\$637,438.68	\$5,343.22	\$49,372.33	\$669.25
San Juan	\$12,304	\$96,041	N/A	\$96,639.54	\$694.96	\$7,520.06	\$82.00
San Miguel	\$106,063	\$862,315	\$7,965	\$1,476,430.38	\$5,992.28	\$110,670.27	\$703.00
Sedgwick	\$36,171	\$301,249	N/A	\$259,125.56	\$2,050.03	\$16,962.12	\$224.50
Summit	\$371,808	\$3,136,614	\$153,403	\$5,746,912.16	\$20,858.95	\$450,720.81	\$2,761.75
Teller	\$335,010	\$2,747,514	\$21,092	\$3,288,414.22	\$19,084.72	\$249,363.30	\$2,472.23
Washington	\$91,103	\$739,858	N/A	\$556,454.30	\$5,120.35	\$35,009.63	\$540.50
Weld	\$3,834,410	\$32,783,837	\$2,269,749	\$46,598,167.09	\$192,816.17	\$5,041,482.48	\$34,183.22
Yuma	\$164,065	\$1,491,742	\$70,301	\$1,514,101.10	\$9,170.19	\$102,277.41	\$1,116.25
Total	\$56,790,859	\$436,550,290	\$10,305,350	\$673,428,826	\$2,875,138	\$68,769,109	\$480,483

REGISTERED VEHICLES BY TYPE AND COUNTY

Fiscal Year 2022

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck
Adams	15	305,708	860	14,654	0	0	0	1,785	0	0	0	17,313	374
Alamosa	0	9,630	62	513	0	0	0	124	0	0	0	334	5
Arapahoe	14	397,600	870	13,128	0	0	0	1,644	0	0	0	2,532	104
Archuleta	0	9,735	47	913	0	0	0	226	0	0	0	306	3
Baca	0	2,050	41	157	0	0	0	31	0	0	0	71	3
Bent	0	2,481	31	125	0	0	0	43	0	0	0	36	0
Boulder	8	203,488	586	8,899	0	0	0	1,714	0	1	0	3,975	14
Broomfield	0	50,106	35	1,855	0	0	0	305	0	0	0	121	11
Chaffee	0	15,172	117	1,485	0	0	0	386	0	0	0	475	12
Cheyenne	1	1,161	20	77	0	0	0	7	0	0	0	61	7
Clear Creek	0	8,444	70	648	0	0	0	183	0	0	0	69	3
Conejos	0	5,490	38	354	0	0	0	45	0	0	0	27	1
Costilla	1	3,015	10	226	0	0	0	55	0	0	0	3	0
Crowley	0	2,013	12	141	0	0	0	35	0	0	0	55	3
Custer	0	3,974	10	357	0	0	0	126	0	0	0	90	3
Dealer	0	0	0	0	0	0	0	0	0	0	0	0	0
Delta	1	21,220	105	1,580	0	0	0	457	0	0	0	343	8
Denver	5	430,259	896	10,892	0	0	0	1,273	1	0	0	7,745	56
Dolores	0	1,338	15	106	0	0	0	27	0	0	0	6	1
Douglas	11	270,875	516	10,757	0	0	0	1,462	0	0	0	2,598	75
Eagle	1	44,354	338	2,257	0	0	0	516	0	0	0	603	7
El Paso	20	472,054	1,493	23,205	0	0	1	4,213	0	0	0	6,574	101
Elbert	4	21,249	90	1,738	0	0	1	484	0	0	0	861	24
Fremont	3	27,975	136	2,779	0	0	0	594	0	0	0	787	29
Garfield	2	40,870	245	2,330	0	0	0	587	0	0	0	1,031	21
Gilpin	0	5,401	22	499	0	0	0	116	0	1	0	82	3
Grand	1	12,515	125	937	0	0	0	271	0	0	0	479	17
Gunnison	2	11,432	75	952	0	0	0	210	0	0	0	245	4
Hinsdale	0	907	2	66	0	0	0	21	0	0	0	17	0
Huerfano	0	4,772	24	373	0	0	0	113	0	0	0	70	7
Jackson	0	1,141	7	86	0	0	0	27	0	0	0	85	8
Jefferson	14	373,733	782	19,811	0	0	1	3,205	0	1	0	2,220	116
Kiowa	0	898	14	51	0	0	0	14	0	0	0	27	0
Kit Carson	0	4,556	55	265	0	0	0	56	0	0	0	138	11
La Plata	2	35,987	179	2,897	0	0	0	684	0	0	0	1,255	22
Lake	0	5,591	25	376	0	0	0	84	1	0	0	71	4
Larimer	6	223,838	621	13,303	0	0	0	2,220	0	0	0	3,368	94
Las Animas	1	9,076	32	644	0	0	0	118	0	0	0	138	6
Lincoln	0	3,118	27	211	0	0	1	45	0	0	0	30	4
Logan	0	12,290	73	880	0	0	0	167	0	0	0	218	17

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REGISTERED VEHICLES BY TYPE AND COUNTY

Fiscal Year 2022

County	Special Trailer	Special Office Trailer	Light Truck	Special Use Truck	Truck	Tractor	Coach Trailer	Multi-Purpose Trailer	Camper Trailer	Utility Trailer	Trailer	Temporary Registrations	Temporary Registrations from Dealer	Dealer Standard Registrations	Totals by County
Adams	4,725	2,017	109,541	1,441	4,254	3,340	3,861	146	5,869	23,761	16,201	46,558	0	3,205	565,628
Alamosa	38	0	6,118	27	315	238	231	25	447	2,043	1,616	1,057	0	89	22,912
Arapahoe	905	2	81,233	236	1,477	1,577	2,216	94	5,001	15,465	8,078	36,222	0	5,411	573,809
Archuleta	23	0	6,783	31	150	56	348	56	671	3,009	1,525	679	0	1	24,562
Baca	1	0	2,544	21	68	225	97	5	60	587	1,014	359	0	23	7,357
Bent	4	0	2,204	0	52	89	81	0	88	582	647	283	0	0	6,746
Boulder	1,534	1	41,442	148	582	175	929	68	4,265	11,296	4,203	18,480	0	1,419	303,227
Broomfield	53	1	9,839	56	103	17	366	11	953	2,011	668	4,055	0	573	71,139
Chaffee	69	0	8,803	45	238	80	483	8	1,123	4,297	1,904	703	0	70	35,470
Cheyenne	3	0	1,452	12	68	184	43	5	46	336	700	50	0	0	4,233
Clear Creek	14	0	3,772	4	55	21	104	4	347	1,226	378	507	0	0	15,849
Conejos	4	0	4,532	16	112	212	200	1	268	1,430	1,629	770	0	19	15,148
Costilla	0	0	2,489	1	68	83	49	7	115	731	520	899	0	18	8,290
Crowley	4	0	1,545	6	46	42	65	3	78	445	470	149	0	4	5,116
Custer	12	0	3,104	41	58	62	157	19	224	1,467	1,063	381	0	2	11,150
Dealer	0	0	0	0	0	0	0	0	0	0	0	0	787,580	0	787,580
Delta	92	0	15,117	36	376	241	859	57	1,358	6,562	3,901	948	0	136	53,397
Denver	2,131	93	78,042	257	2,938	1,386	591	98	3,574	9,800	5,847	48,650	0	3,056	607,590
Dolores	2	0	1,527	1	49	41	83	12	113	567	380	209	0	4	4,481
Douglas	998	2	56,523	60	1,113	825	2,775	158	4,404	13,403	7,102	20,885	0	2,114	396,656
Eagle	139	1	17,858	109	454	164	291	40	1,221	4,685	2,597	3,365	0	92	79,092
El Paso	1,464	10	132,327	504	2,233	967	6,079	272	10,240	32,534	14,632	33,949	0	3,942	746,814
Elbert	139	2	14,971	33	447	321	1,105	115	804	5,076	5,220	2,512	0	82	55,278
Fremont	84	0	16,352	92	393	259	895	55	1,455	6,481	3,168	1,254	0	164	62,955
Garfield	558	0	23,704	146	806	330	714	173	1,590	7,228	4,814	3,172	0	341	88,662
Gilpin	12	0	2,868	5	84	14	89	1	213	962	372	269	0	0	11,013
Grand	92	0	7,979	48	248	104	290	39	565	3,388	1,825	707	0	28	29,658
Gunnison	52	0	7,536	39	192	32	197	11	621	3,227	1,479	435	0	54	26,795
Hinsdale	1	0	488	1	29	5	16	7	39	358	125	84	0	7	2,173
Huerfano	11	0	3,363	6	73	40	109	10	171	1,063	885	214	0	2	11,306
Jackson	12	0	1,393	2	37	74	52	3	102	442	558	142	0	11	4,182
Jefferson	718	2	96,976	67	1,402	536	3,980	188	9,976	26,185	9,562	28,058	0	2,527	580,060
Kiowa	2	0	1,186	1	45	188	47	11	32	323	620	62	0	0	3,521
Kit Carson	8	0	4,743	18	231	660	146	7	115	1,041	2,037	311	0	79	14,477
La Plata	132	0	20,977	116	506	185	739	193	1,931	8,020	3,858	2,179	0	240	80,102
Lake	7	0	3,611	28	63	28	71	4	250	1,062	386	673	0	0	12,335
Larimer	657	7	73,271	247	1,190	750	3,181	256	6,871	23,869	11,706	24,162	0	2,025	391,642
Las Animas	44	0	6,768	34	139	110	166	10	279	1,786	1,452	1,114	0	45	21,962
Lincoln	2	0	2,959	11	119	217	107	7	123	727	1,182	186	0	36	9,112
Logan	43	0	8,347	39	311	697	476	12	311	2,554	2,728	1,042	0	160	30,365

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REGISTERED VEHICLES BY TYPE AND COUNTY (CONTINUED)

Fiscal Year 2022

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck
Mesa	3	96,265	350	6,656	0	0	0	1,693	0	0	0	2,285	52
Mineral	0	986	5	63	0	0	0	15	0	0	0	12	1
Moffat	2	7,442	52	470	0	0	0	126	0	0	0	241	17
Montezuma	0	15,741	100	1,060	0	0	0	325	0	0	0	260	14
Montrose	0	27,504	124	1,979	0	0	0	528	0	0	0	514	37
Morgan	1	19,327	95	1,129	0	0	0	191	0	0	0	446	44
Otero	0	11,516	70	667	0	0	0	138	0	0	0	195	6
Ouray	1	4,363	27	520	0	0	0	108	0	0	0	89	3
Park	0	14,384	31	1,483	0	0	0	341	0	0	0	174	5
Phillips	0	2,944	25	238	0	0	0	31	0	0	0	20	3
Pitkin	0	17,342	283	1,134	0	0	0	167	0	0	0	156	1
Prowers	0	6,777	59	464	0	0	1	59	0	0	0	173	6
Pueblo	0	97,959	305	5,461	0	0	0	1,146	0	0	0	1,372	23
Rio Blanco	0	3,455	33	206	0	0	0	60	0	0	0	149	6
Rio Grande	0	7,774	47	494	0	0	0	111	0	0	0	93	7
Routt	0	18,081	201	1,331	0	0	0	347	0	0	0	383	13
Saguache	0	4,593	29	306	0	0	0	97	0	0	0	26	0
San Juan	2	622	5	86	0	0	0	20	0	0	0	10	0
San Miguel	0	6,373	57	610	0	0	0	110	0	0	0	159	2
Sedgwick	0	1,585	12	105	0	0	0	25	0	0	0	20	1
State	0	3,646	1,520	50	0	0	0	0	0	0	0	506	215
Summit	1	25,047	218	1,482	0	0	0	427	0	0	0	437	26
Teller	1	18,807	73	1,728	0	0	0	445	0	0	0	209	5
Washington	1	3,293	49	261	0	0	0	24	0	0	0	85	7
Weld	7	202,731	521	12,764	0	0	1	1,902	0	0	0	7,349	291
Yuma	0	6,088	47	471	1	0	0	67	0	0	0	100	23
Totals	131	3,680,161	13,044	181,745	1	0	6	32,176	2	3	0	69,922	1,986

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REGISTERED VEHICLES BY TYPE AND COUNTY (CONTINUED)

Fiscal Year 2022

County	Special Trailer	Special Office Trailer	Light Truck	Special Use Truck	Truck	Tractor	Coach Trailer	Multi-Purpose Trailer	Camper Trailer	Utility Trailer	Trailer	Temporary Registrations	Temporary Registrations from Dealer	Dealer Standard Registrations	Totals by County
Mesa	928	16	52,241	222	1,353	724	3,135	293	5,107	18,902	9,974	6,864	0	1,101	208,164
Mineral	2	0	630	1	27	4	32	25	42	369	165	84	0	0	2,463
Moffat	69	0	6,855	19	160	171	422	64	535	2,617	2,021	578	0	75	21,936
Montezuma	43	1	12,177	18	332	248	679	54	975	4,811	2,834	1,564	0	119	41,355
Montrose	113	1	18,878	84	493	399	998	147	1,662	7,088	4,846	1,365	0	209	66,969
Morgan	157	1	12,243	43	505	963	630	31	461	3,413	3,595	1,526	0	165	44,966
Otero	33	0	7,557	12	255	227	277	11	311	2,102	1,655	1,159	0	82	26,273
Ouray	11	0	2,489	1	55	11	109	13	238	1,109	546	158	0	0	9,851
Park	24	0	9,243	52	228	73	431	36	860	3,799	1,697	834	0	2	33,697
Phillips	5	0	2,476	8	90	389	112	0	90	839	1,088	218	0	0	8,576
Pitkin	38	1	4,209	5	104	15	33	2	264	1,279	626	725	0	10	26,394
Prowers	11	0	5,370	10	153	390	223	14	141	1,459	1,591	720	0	325	17,946
Pueblo	550	0	43,764	148	842	452	2,317	157	2,927	12,603	6,123	4,803	0	1,031	181,983
Rio Blanco	41	0	4,045	17	147	67	222	45	242	1,532	1,333	442	0	12	12,054
Rio Grande	25	0	6,061	39	567	223	336	15	477	2,510	1,681	535	0	20	21,015
Routt	55	0	10,535	52	327	136	293	55	971	3,569	2,421	1,239	0	57	40,066
Saguache	8	0	3,599	9	288	241	103	6	231	1,163	1,193	337	0	0	12,229
San Juan	0	0	402	1	5	0	18	13	20	132	54	67	0	0	1,457
San Miguel	42	0	2,974	5	76	39	54	3	267	1,034	575	328	0	7	12,715
Sedgwick	3	0	1,340	2	63	118	52	1	35	362	458	154	0	9	4,345
State	247	0	2,642	2	811	22	4	6	8	921	1,208	144	0	0	11,952
Summit	87	0	9,920	35	306	55	172	15	893	2,753	1,170	1,862	0	85	44,991
Teller	51	0	9,873	80	212	81	709	12	981	4,225	1,451	1,279	0	25	40,247
Washington	6	0	3,477	19	112	452	111	7	116	919	1,508	301	0	12	10,760
Weld	2,316	13	101,675	659	4,119	5,033	5,080	352	5,471	24,851	23,132	26,375	0	1,885	426,527
Yuma	21	0	6,174	37	222	807	224	20	161	1,795	2,828	543	0	81	19,710
Totals	19,675	2,171	1,225,136	5,565	32,976	25,915	49,064	3,588	89,399	336,185	202,825	339,938	787,580	31,291	7,130,485

VEHICLE REGISTRATIONS BY PLATE TYPE

Fiscal Year 2022

Plate Type	Number of Plates
Adopt a Shelter Pet	25,094
Adopt a Shelter Pet Motorcycle	229
Agriculture Natural Resource	876
Air Force Academy	559
Air Force Commemorative	10,721
Air Force Cross	7
Air Force Cross Motorcycle	1
Alive at ²⁵	44
Alive at ²⁵ Motorcycle	2
Always Buy Colorado	102
Amateur Call Letter	2,060
American Indian	1,768
American Indian Motorcycle	63
Amyotrophic Lateral Sclerosis ALS	1,026
Amyotrophic Lateral Sclerosis ALS Motorcycle	22
Apportioned Tractor	9,168
Apportioned Trailer Permanent	3,706
Apportioned Truck	3,108
Aviation	3,803
Aviation Motorcycle	165
Boy Scouts	978
Boy Scouts Motorcycle	20
Breast Cancer Awareness	5,671
Breast Cancer Awareness Motorcycle	102
Breast Cancer Modified	27,270
Breast Cancer Modified Motorcycle	259
Broncos Charities	18,201
Broncos Charities Motorcycle	275
Bronze Star	1,552
Bronze Star for Valor	198
Bronze Star for Valor Motorcycle	13
Bronze Star for Valor PWD	1
Bronze Star Motorcycle	144
Bronze Star Motorcycle PWD	1
Bronze Star PWD	8
Carbon Fund	1,701
Carbon Fund Motorcycle	16
Child Loss Awareness	3,874
Child Loss Awareness Motorcycle	67
Childhood Cancer Awareness	792
Childhood Cancer Awareness Motorcycle	7
Civil Air Patrol	249
Civil Air Patrol Motorcycle	10
Collector Series	23,503
Collector Series Motorcycle	687

Plate Type	Number of Plates
Collector Tractor	19
Collector Truck	69
Colorado Avalanche	3,961
Colorado Avalanche Motorcycle	55
Colorado College	1,131
Colorado Mesa University	1,033
Colorado Nurses	2
Colorado Professional Fire Fighters	9
Colorado Rockies	3,248
Colorado Rockies Motorcycle	20
Colorado School of Mines	2,760
Colorado State Patrol	882
Colorado State Patrol Motorcycle	25
Colorado State University	5,901
Colorado State University Pueblo	960
Columbine	82,533
Commercial Call Letter	18
Commercial Fleet - Set	103,474
Commercial Fleet - Single	30,270
Craig Hospital	526
Craig Hospital Motorcycle	6
Dealer Demo	15,514
Dealer Demo Motorcycle	804
Dealer Demo Special Mobile Machinery	6
Dealer Full Use	10,797
Dealer Full Use Motorcycle	237
Dealer In-Transit	3,933
Denver Firefighters	743
Denver Nuggets	1,009
Denver Nuggets Motorcycle	11
Depot	134
Designer Passenger Plate	95,862
Disabled Veteran	52,959
Disabled Veteran Motorcycle	1,384
Disabled Veteran Motorcycle PWD	89
Disabled Veteran PWD	6,084
Disabled Woman Veteran	1
Distinguished Flying Cross	322
Distinguished Flying Cross Motorcycle	3
Distinguished Flying Cross PWD	1
Distinguished Service Cross	12
Distinguished Service Cross Motorcycle	2
Donate Life	8,697
Donate Life Motorcycle	158
Electric Vehicle	1

Continued on page 41

VEHICLE REGISTRATIONS BY PLATE TYPE

Fiscal Year 2022

Plate Type	Number of Plates
Emergency Medical Services	1,374
Emergency Medical Services Motorcycle	41
Fallen Air Force (Airman)	50
Fallen Army (Soldier)	238
Fallen Army (Soldier) Motorcycle	13
Fallen Army (Soldier) PWD	1
Fallen Heroes	5,145
Fallen Heroes Motorcycle	318
Fallen Marine	73
Fallen Marine Motorcycle	11
Fallen Navy (Sailor)	31
Fallen Navy (Sailor) Motorcycle	1
Farm Tractor	6,096
Farm Truck	55,020
Firefighters	20,212
Firefighters Motorcycle	555
Flight for Life Colorado	799
Flight for Life Colorado Motorcycle	37
Fort Lewis College	266
Girl Scouts	359
Girl Scouts Motorcycle	5
Government - Set	50,102
Government - Single	18,498
Greyhound	2,498
Gross Vehicle Weight Tractor TVW Regular	7,748
Gross Vehicle Weight Truck GVW	17,673
Historical Background	360
Historical Background Motorcycle	18
Honorably Discharged Veteran	31,280
Honorably Discharged Veteran Motorcycle	2,217
Honorably Discharged Veteran Motorcycle PWD	4
Honorably Discharged Veteran PWD	128
Honorary Consul	3
Horseless Carriage	668
Horseless Carriage Motorcycle	14
Identifying Placard Long Term (Blue Three Year)	97,960
Identifying Placard Remuneration Exempt	128
Identifying Placard Short Term (Red Ninety Day)	14,731
Italian American	4,148
Italian American Motorcycle	184
Juvenile Diabetes	2,587
Juvenile Diabetes Motorcycle	33
Kids First	2,145
Kids First Motorcycle	22
Knights of Columbus	245

Plate Type	Number of Plates
Korean War Veteran	299
Korean War Veteran Motorcycle	1
Korean War Veteran PWD	6
Light Truck Designer	11,143
Livery	1,477
Manufacturer	21
Masonic Family	472
Medal of Honor	1
Mesa Verde National Park	546
Mesa Verde National Park Motorcycle	21
Metro State University of Denver	746
Motorcycle Regular	167,858
National Guard	400
Naval Reserve	152
Navy Cross	2
Navy SEAL	67
Navy SEAL Motorcycle	8
NORAD	895
NORAD Motorcycle	70
NORAD PWD	1
Olympic Committee	6
Operation Desert Storm Shield	1,472
Operation Desert Storm Shield Motorcycle	142
Operation Desert Storm Shield PWD	12
Passenger Regular	3,987,874
Pearl Harbor	6
Person With Disability	39,286
Pioneer	32,931
Prisoner of War	65
Prisoner of War Motorcycle	2
Prisoner of War PWD	1
Protect Our Rivers	3,458
Protect Our Rivers Motorcycle	19
Protective Order of Elks	309
Public Utility Commission	6
Pueblo Chile	3,290
Pueblo Chile Motorcycle	108
Purple Heart	3,755
Purple Heart Motorcycle	219
Purple Heart Motorcycle PWD	2
Purple Heart PWD	46
PWD Motorcycle	294
Raptor	2,345
Recreational Truck	23,847
Regis University	715

Continued on page 42

VEHICLE REGISTRATIONS BY PLATE TYPE

Fiscal Year 2022

Plate Type	Number of Plates
Representative State	29
Rocky Mountain National Park	11,729
Rocky Mountain National Park Motorcycle	104
Senator State	12
Share the Road	5,654
Share the Road Motorcycle	48
Silver Star	204
Silver Star Motorcycle	14
Ski Country USA	27,253
Ski Country USA Motorcycle	283
Special Mobile Machinery Exempt	1
Special Mobile Machinery Regular	16,880
Special Olympics Colorado	2
Special Use Vehicle SVW	2,987
State Parks	4,721
State Parks Motorcycle	42
Street Rod Plate	506
Submarine Service	224
Submarine Service Motorcycle	16
Submarine Service Person With Disability	1
Support Education	585
Support Education Motorcycle	5
Support Pollinators	1
Support the 10th Mountain Division	3,632
Support the Horse	3,392
Support the Horse Motorcycle	21
Support The Troops	11,301
Support The Troops Motorcycle	767
Taxicab	758
Temporary Registration	1,127,518
Tow Truck	2,003
Trailer Regular	645,081
Transporter	386
University of Colorado	12,807
University of Colorado Colorado Springs	93
University of Denver	1,372
University of Northern Colorado	1,389
US Air Force	7,651
US Air Force Motorcycle	409
US Air Force Motorcycle PWD	1
US Air Force PWD	43
US Army	8,983

Plate Type	Number of Plates
US Army 10th Mountain Division	476
US Army 10th Mountain Division Motorcycle	29
US Army 10th Mountain Division PWD	1
US Army 4th Infantry Division	572
US Army 4th Infantry Division Motorcycle	43
US Army 4th Infantry Division PWD	2
US Army Motorcycle	697
US Army Motorcycle PWD	2
US Army PWD	36
US Army Special Forces	519
US Army Special Forces Motorcycle	120
US Coast Guard	726
US Coast Guard Motorcycle	49
US Coast Guard PWD	4
US Marine Corps	14,267
US Marine Corps Motorcycle	1,415
US Marine Corps Motorcycle PWD	2
US Marine Corps PWD	47
US Navy	6,585
US Navy Motorcycle	477
US Navy Motorcycle PWD	1
US Navy PWD	23
US Woman Veteran	583
US Woman Veteran Motorcycle	27
US Woman Veteran PWD	11
USS Colorado Submarine	637
USS Colorado Submarine Motorcycle	25
Veteran of Afghanistan War	1,413
Veteran of Afghanistan War Motorcycle	137
Veteran of Iraq War	1,943
Veteran of Iraq War Motorcycle	195
Veteran of Iraq War PWD	1
Vietnam Veteran	6,595
Vietnam Veteran Motorcycle	458
Vietnam Veteran Motorcycle PWD	3
Vietnam Veteran PWD	54
Western Colorado University	809
Wildlife Sporting	30,411
Wildlife Sporting Motorcycle	414
World War II	52
Year of Manufacture	349
Total	7,181,341

BY THE NUMBERS

LOTTERY

LOTTERY SALES DISTRIBUTION (MILLIONS OF DOLLARS)

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Cash 5	\$17.7	\$16.6	\$15.6	\$15.9	\$14.1
Cash 5 EZ Match ¹	\$3.9	\$3.0	\$2.5	\$2.6	\$2.2
Lotto	\$28.5	\$28.0	\$32.9	\$48.0	\$66.4
Lucky For Life	\$15.7	\$17.0	\$14.9	\$15.5	\$20.4
Mega Millions ²	\$38.4	\$72.7	\$37.7	\$57.1	\$35.1
Pick 3	\$12.2	\$12.9	\$13.4	\$15.9	\$15.3
Powerball	\$88.1	\$86.1	\$51.1	\$66.9	\$83.1
Scratch	\$407.5	\$443.4	\$490.7	\$573.0	\$590.3
Total³	\$612.00	\$679.80	\$658.80	\$794.90	\$826.90

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 May not sum to total due to rounding.

LOTTERY FUND DISTRIBUTION (MILLIONS OF DOLLARS)

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Conservation Trust Fund	\$56.3	\$66.6	\$57.0	\$67.7	\$72.1
Great Outdoors Colorado (GOCO)	\$66.2	\$68.5	\$70.4	\$71.7	\$73.1
Colorado Parks and Wildlife	\$14.1	\$16.6	\$14.2	\$16.9	\$18.0
Outdoor Equity Fund	NA	NA	NA	\$0.8	\$1.5
Parks/Outdoor Recreation Cash Fund	NA	NA	NA	\$2.3	\$3.1
Wildlife Cash Fund	NA	NA	NA	\$2.3	\$3.1
The BEST program (Building Excellent Schools Today) ¹	\$4.1	\$14.7	\$0.8	\$7.6	\$9.3
Total²	\$140.7	\$166.5	\$142.4	\$169.4	\$180.3

NA - Not applicable

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

MED

MARIJUANA LICENSED BUSINESSES BY COUNTY

*Fiscal Year 2022
All Business Licensing Activity¹*

County	Medical Marijuana		Retail Marijuana	
	Active Licenses ²	Applications Pending as of 6/30/2022	Active Licenses ²	Applications Pending as of 6/30/2022
Adams	21	0	82	1
Alamosa	3	1	0	0
Arapahoe	17	0	59	0
Archuleta	0	0	15	0
Bent	1	0	7	0
Boulder	54	0	138	1
Broomfield	1	0	3	0
Chaffee	3	0	9	0
Clear Creek	10	0	27	1
Conejos	0	0	8	0
Costilla	3	0	10	0
Crowley	28	1	80	1
Custer	0	0	0	0
Delta	3	0	5	0
Denver	414	0	528	4
Eagle	4	0	15	0
El Paso	258	0	3	0
Fremont	10	0	0	0
Garfield	14	0	47	0
Gilpin	0	0	6	0
Grand	4	0	12	0
Gunnison	0	0	21	0
Huerfano	4	0	21	0
Jefferson	28	0	31	0
Lake	0	0	7	0
La Plata	6	0	29	0
Larimer	27	0	37	1
Las Animas	6	0	51	0

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

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

Continued on page 45

MARIJUANA LICENSED BUSINESSES BY COUNTY (CONTINUED)

Fiscal Year 2022

County	Medical Marijuana		Retail Marijuana	
	Active Licenses ²	Applications Pending as of 6/30/2022	Active Licenses ²	Applications Pending as of 6/30/2022
Mesa	4	0	12	0
Moffat	2	0	12	1
Montezuma	2	0	19	0
Montrose	4	0	2	0
Morgan	4	0	9	0
Otero	2	0	3	0
Ouray	5	0	11	0
Park	4	0	18	0
Pitkin	3	0	13	0
Pueblo	68	0	205	0
Routt	12	0	23	0
Saguache	13	1	120	1
San Juan	0	0	4	0
San Miguel	1	0	10	0
Sedgwick	0	0	5	0
Summit	4	0	17	0
Weld	12	0	21	1
Total	1,059	3	1,755	12

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

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

BY THE NUMBERS

SBG

AUTO INDUSTRY DIVISION

Fiscal Years 2018 to 2022

Licensing Activity	2018	2019	2020	2021	2022
Dealer Licenses Processed	4,579	4,503	4,174	3,758	3,991
Dealer License Revenues	\$1,596,341	\$1,737,108	\$1,904,632	\$2,340,831	\$1,456,287
Salesperson Licenses Processed	17,232	17,047	15,458	14,236	14,626
Salesperson License Revenues	\$1,757,894	\$1,929,915	\$1,990,249	\$2,592,022	\$1,797,717

DEALER LICENSES ISSUED

Fiscal Year 2022

License Types	Issued
Buyer Agent - Original	0
Buyer Agent - Renewal	0
Dealers - New - Original	80
Dealers - New - Renewal	558
Dealers - New - Powersports - Original	5
Dealers - New - Powersports - Renewal	66
Dealers - Used - Original	104
Dealers - Used - Renewal	1,289
Dealers - Used - Powersports - Original	9
Dealers - Used - Powersports - Renewal	41
Manufacturers - Original	32
Manufacturers - Renewal	191
Manufacturers - Powersports - Original	4
Manufacturers - Powersports - Renewal	21
Manufacturers Distributor - Original	10
Manufacturers Distributor - Renewal	31
Manufacturers Distributor - Powersports - Original	4
Manufacturers Distributor - Powersports - Renewal	21
Manufacturer Distributor Branch - Original	0
Manufacturer Distributor Branch - Renewal	0
Manufacturer Distributor Branch - Powersports - Original	0
Manufacturer Distributor Branch - Powersports - Renewal	0
Manufacturers Rep - Original	101
Manufacturers Rep - Renewal	282
Manufacturers Rep - Powersports - Original	0
Manufacturers Rep - Powersports - Renewal	0
Wholesale Auction - Original	1
Wholesale Auction - Renewal	5

License Types	Issued
Wholesale Auction - Powersports - Original	0
Wholesale Auction - Powersports - Renewal	0
Wholesalers - Original	29
Wholesalers - Renewal	284
Wholesalers - Powersports - Original	0
Wholesalers - Powersports - Renewal	3
Additional Location	384
Powersports - Additional Location	57
Ownership Change	35
Powersports - Ownership Change	2
Name Change	20
Powersports - Name Change	4
Off - Premise	152
Powersports - Off Premise	0
Address Change	121
Powersports - Address Change	2
Class Change	25
Powersports - Class Change	1
Temp Out of State - Dealer	0
Business Disposal License	0
Business Disposal License - Renewal	2
Subtotal	3,976
Salesperson Transactions	Issued
Salespersons - Original	3,022
Salespersons - Renewal	8,493
Salespersons - Multiple	770
Salespersons - Transfer	2,341
Salespersons - Reprint	192
Subtotal	14,818
Total	18,794

INVESTIGATION ACTIVITY

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Consumer Complaints Received	1,035	1,090	983	630	770
Investigations Completed	994	1,034	1,066	644	721
Violations/Founded Complaints	621	710	722	397	417
Criminal Summonses Issued	12	6	4	1	2
Cases Presented to the Dealer Board	123	155	258	142	45
Warning Letters Issued	407	512	431	301	354
Verbal Warning Issued	64	36	29	6	5
Criminal Cases Referred to Another Agency	3	1	3	1	3
Compliance Inspections	5	7	0	0	0
Background Investigations Initiated	820	647	571	474	513
Background Investigations Completed	850	681	570	450	514

DEALER BOARD FINES

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Fines Ordered	\$104,500	\$457,000	\$263,749	\$209,000	\$34,500
Fines in Abeyance	\$40,500	\$32,500	\$53,500	\$40,200	\$2,900
Fines Imposed	\$64,000	\$424,500	\$197,849	\$156,400	\$24,021
Payments	\$85,706	\$90,949	\$78,499	\$19,600	\$29,021

LIMITED STAKES GAMING REVENUES AND EXPENDITURES ¹

Fiscal Year 2022

	2022
Total Gaming Revenues ²	\$163,671,447
Plus:	
Fiscal Year 2021 Escrow	\$2,267,873
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$14,838,004)
Fiscal Year 2022 Escrow	(\$2,445,701)
Net Total Available for Distribution ^{3, 4}	\$148,655,615

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

² Includes \$19,713 of interest income in the Extended Gaming Fund during fiscal year 2022.

³ May not sum to total due to rounding.

⁴ On May 1, 2021, Amendment 77 took effect. It replaced the single bet limit of up to \$100 with unlimited maximum single bets and delegated authority to the city councils of Central City, Black Hawk and Cripple Creek to authorize the approval of additional games, provided by the Colorado Limited Gaming Control Commission. Statewide voters from the state of Colorado approved Amendment 77 at the November 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.

LIMITED STAKES GAMING FUND DISTRIBUTION

Fiscal Years 2018 to 2022

Limited Statewide Gaming	2018	2019	2020 ¹	2021	2022 ^{2,3}
Limited Gaming Revenue	\$127,197,818	\$127,716,147	\$82,304,458	\$121,749,047	\$163,651,734
Commission/Division Expenses	\$15,385,240	\$16,035,631	\$15,980,471	\$15,240,897	\$14,838,004
Total Amount Distributed	\$111,617,671	\$111,782,407	\$66,228,386	\$107,027,147	\$148,655,615
State General Fund	\$16,895,831	\$16,426,964	\$25,458,874	\$44,689,808	\$13,985,398
Responsible Gaming Grant Program Cash Fund	\$0	\$0	\$0	\$0	\$2,500,000
Local Government Gaming Impact Fund	\$5,443,865	\$5,398,346	\$0	\$0	\$6,330,444
Tourism Promotion Fund	\$15,000,000	\$15,000,000	\$0	\$0	\$15,000,000
State Historical Society	\$26,566,229	\$26,278,174	\$14,256,969	\$25,026,292	\$28,512,871
Historical Society Strategic Initiatives Fund	\$0	\$0	\$0	\$0	\$3,000,000
Film Incentives Cash Fund/Colorado Office of Film, Television, and Media	\$500,000	\$500,000	\$0	\$0	\$500,000
Advanced Industries Acceleration Cash Fund	\$5,500,000	\$5,500,000	\$0	\$0	\$5,500,000
Innovative Higher Ed Research Fund	\$2,100,000	\$2,100,000	\$0	\$0	\$2,100,000
Creative Industries Cash Fund	\$2,000,000	\$2,000,000	\$0	\$0	\$2,000,000
Limited Gaming Counties	2018	2019	2020¹	2021	2022
Gilpin County	\$9,530,825	\$9,370,046	\$5,042,690	\$8,805,680	\$10,238,972
Teller County	\$1,854,702	\$1,892,028	\$1,067,440	\$1,919,874	\$1,980,830
Limited Gaming Cities	2018	2019	2020¹	2021	2022
City of Black Hawk	\$7,090,337	\$6,916,791	\$3,716,996	\$6,497,004	\$7,714,768
Central City	\$852,017	\$891,581	\$485,246	\$841,062	\$817,708
City of Cripple Creek	\$1,545,585	\$1,576,690	\$889,533	\$1,599,895	\$1,650,692

- 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 funds for two years so that more gaming revenue is deposited in the State General Fund.
- ² On May 1, 2021, Amendment 77 took effect. It replaced the single bet limit of up to \$100 with unlimited maximum single bets and delegated authority to the city councils of Central City, Black Hawk and Cripple Creek to authorize the approval of additional games, provided by the Colorado Limited Gaming Control Commission. Statewide voters from the state of Colorado approved Amendment 77 at the November 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.
- ³ In June 2022, Senate Bill 22-216 (SB 22-216) and House Bill 22-1402 (HB 22-1402) were approved. These bills added two more recipients, the Historical Society Strategic Initiatives Fund and the Responsible Gaming Grant Program Cash Fund. In addition, SB 22-216 changed the calculation for how much is given to the Local Government Limited Gaming Impact Fund and modified part of the allocation calculation between the Limited Gaming recipients and the Extended Gaming recipients.

REVENUE DISTRIBUTION RESULTING FROM AMENDMENT 50¹

Fiscal Years 2018 to 2022

	2018	2019	2020 ²	2021	2022 ⁴
Cities of Black Hawk, Central City and Cripple Creek	\$1,673,828	\$1,793,179	\$1,531,064	\$1,764,753	\$4,682,393
Gilpin and Teller Counties	\$2,008,593	\$2,151,814	\$1,837,277	\$2,117,704	\$5,618,872
Community College System	\$13,055,859	\$13,986,794	\$11,942,298	\$13,765,074	\$36,522,667
Total Due to Extended Gaming Recipients³	\$16,738,280	\$17,931,787	\$15,310,639	\$17,647,531	\$46,823,932

- 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.
- ⁴ On May 1, 2021, Amendment 77 took effect. It replaced the single bet limit of up to \$100 with unlimited maximum single bets and delegated authority to the city councils of Central City, Black Hawk and Cripple Creek to authorize the approval of additional games, provided by the Colorado Limited Gaming Control Commission. Statewide voters from the state of Colorado approved Amendment 77 at the November 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.

COLORADO SPORTS BETTING PROCEEDS ¹

Fiscal Years 2020 to 2022

	2020	2021	2022
Total Net Sports Betting Proceeds (NSBP) ²	\$3,116,720	\$75,892,169	\$102,688,830
Total Taxes Due ^{2, 3, 4}	\$311,698	\$8,146,362	\$12,445,448
Total Wagers	\$63,758,711	\$2,739,761,627	\$4,815,595,919
Total Payments to Players	\$57,708,967	\$2,563,351,364	\$4,532,965,750
Total Win Percentage	9.49%	6.44%	5.87%

¹ Sports Betting Tax began in May 2020, after the passage of HB19-1327 and Proposition DD.

² Data corrected for fiscal year 2020

³ Fiscal year 2021 includes \$1,745 interest due

⁴ Fiscal year 2022 includes \$58,480 interest/penalty due

TOBACCO ENFORCEMENT

Fiscal Years 2018 to 2022

	2018	2019 ¹	2020	2021	2022 ²
Tobacco Compliance Checks	1,875	2,363	2,597	2,289	5,804
Violations	148	191	120	170	262

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.

² The drastic increase in tobacco compliance checks in FY 2022 is attributable to the passage of HB20-1001 and subsequent program implementation of the retail tobacco/nicotine licensure program and the statutory priority outlined in 44-7-104(3)(b)(I), C.R.S.; these additional Divisional duties resulted in an increase in tobacco/nicotine compliance checks, and a corresponding decrease in liquor compliance checks for FY 2022 as the program's priorities are realigned through legislative mandate. It is anticipated that liquor and tobacco compliance checks will be more evenly distributed in the outyears (FY23 and beyond) as reporting timelines and program orientation/initiation is completed. The Division is currently still in the process of hiring, onboarding, and training FTE regarding the implementation of this program.

ACTIVE LIQUOR LICENSES AND PERMITS* BY TYPE

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
3.2% Beer Importers License (non-resident) ¹	14	NA	NA	NA	NA
3.2% Beer Manufacturer ¹	6	NA	NA	NA	NA
3.2% Beer Manufacturer (non-resident) ¹	5	NA	NA	NA	NA
3.2% Retail Beer	1,599	NA	NA	NA	NA
3.2% Special Events Permit	3	NA	NA	NA	NA
3.2% Wholesale Beer ¹	39	NA	NA	NA	NA
Art Gallery Permit	77	107	97	73	75
Arts License	54	58	54	60	59

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

⁵ This permit type is new and was created pursuant to HB 21-1027 and associated prior Executive Orders as a COVID-19 relief measure for certain on-premises licensees.

⁶ This permit type is now retrievable information from newly built LED reporting systems and will now be included in all future annual reporting

⁷ This permit type is new and was created pursuant to SB21-082. The Division anticipates a drastic increase in reported festivals in fiscal year 23, as the majority of these events take place in the summer and fall months.

⁸ This permit type is new and was created pursuant to HB21-1044.

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ACTIVE LIQUOR LICENSES AND PERMITS BY TYPE (CONTINUED)

	2018	2019	2020	2021	2022
Bed and Breakfast Permit ²	38	37	32	31	24
Beer and Wine	704	712	702	732	749
Beer, Wine, & Spirituous Liquor Special Events Permit ²	247	174	152	68	102
Brew Pub	156	171	160	187	187
Campus Liquor Complex	8	9	9	9	10
Club Liquor	160	154	154	155	155
Delivery Permit ⁶	NA	NA	NA	277	273
Distillery Pub	4	5	4	5	6
Fermented Malt Beverage Importer ¹	NA	9	2	NA	NA
Fermented Malt Beverage Manufacturer ¹	NA	9	1	1	1
Fermented Malt Beverage Nonresident ¹	NA	4	3	3	3
Fermented Malt Beverage Retailer ¹	NA	1,777	NA	NA	NA
Fermented Malt Beverage On ³	NA	NA	31	35	33
Fermented Malt Beverage Off ³	NA	NA	1,700	1,819	1,829
Fermented Malt Beverage On/Off ³	NA	NA	34	34	35
Fermented Malt Beverage Special Events Permit ¹	NA	8	13	8	14
Fermented Malt Beverage Wholesale ¹	NA	12	4	3	4
Festival Permit ⁷	NA	NA	NA	NA	10
Hotel & Restaurant Liquor	4,865	4,920	4,728	4,860	4,950
Hotel & Restaurant - Optional Premises	228	234	223	136	238
Importer - Malt Liquor ²	80	81	83	94	98
Importer - Vinous & Spirituous Liquor ²	501	529	516	582	579
Limited Winery ²	134	148	147	159	160
Liquor - License Drug Store	20	21	21	26	26
LLDS Manager Permit	47	105	73	68	53
Lodging and Entertainment	196	234	236	266	276
Malt Liquor Manufacturer (non-resident) ²	38	42	40	44	46
Manufacturer - Brewery ²	248	269	245	253	251
Manufacturer - Distillery/Rectifier ²	98	102	100	107	107
Manufacturer - Winery ²	7	7	6	8	8
Noncontiguous Location Permit ⁸	NA	NA	NA	NA	0
Optional Premises	75	72	26	77	78
Public Transportation Liquor ²	26	24	23	24	23

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

⁵ This permit type is new and was created pursuant to HB 21-1027 and associated prior Executive Orders as a COVID-19 relief measure for certain on-premises licensees.

⁶ This permit type is now retrievable information from newly built LED reporting systems and will now be included in all future annual reporting

⁷ This permit type is new and was created pursuant to SB21-082. The Division anticipates a drastic increase in reported festivals in fiscal year 23, as the majority of these events take place in the summer and fall months.

⁸ This permit type is new and was created pursuant to HB21-1044.

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ACTIVE LIQUOR LICENSES AND PERMITS BY TYPE (CONTINUED)

Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Racetrack Liquor	3	3	3	3	3
Resort Complex	18	20	18	18	19
Retail Gaming Tavern	18	18	18	18	18
Retail Liquor Store	1,582	1,587	1,539	1,592	1,603
Sales Room - Malt ⁴	183	238	229	248	244
Sales Room - Spirits	69	84	83	91	92
Sales Room - Wine	122	143	133	149	152
Sidewalk Service Area	NA	8	14	26	26
Takeout & Delivery Permit ⁵	NA	NA	NA	85	332
Tavern Liquor	1,233	1,234	1,197	1,263	1,271
Vintners Restaurant	9	10	11	13	12
Wholesale Beer ²	301	329	308	332	327
Wholesale (Vinous & Spirituous) ²	182	198	191	219	219
Direct Wine Shippers Permit ²	1,555	1,644	1,604	1,794	1,786
Wine Packaging Permit	1	1	1	2	2
Total Licenses and Permits	14,438	15,551	14,968	16,057	16,568

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.

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⁸ This permit type is new and was created pursuant to HB21-1044.

VIOLETIONS OF THE LIQUOR CODE AND FERMENTED MALT BEVERAGE CODE ACT

Fiscal Years 2018 to 2022

Actions	2018	2019	2020	2021	2022 ²
State Administrative Actions ¹	287	296	291	422	141
State Revocations	6	1	1	1	0
State Suspensions	30	19	14	19	12
State Denials	3	2	2	1	0
Division-Filed Court Cases	641	447	390	279	172
Division-Assisted Local Hearings	0	2	1	2	0
Total	967	767	699	724	325

¹ The count of State Administrative Actions increased significantly in fiscal year 2021 because of the warning letters issued due to Public Health Order and Executive Order violations related to COVID-19.

² The decrease in administrative actions for FY 2022 is attributable to the passage of HB20-1001 and subsequent program implementation including onboarding and training of allotted FTE over the course of the implementation years of the retail tobacco/nicotine licensure program and the statutory priority outlined in 44-7-104(3)(b)(I), C.R.S.; these additional Divisional duties resulted in an increase in tobacco/nicotine administrative actions (now reported in a separate table), and a corresponding decrease in liquor administrative actions for FY 2022 as the program's priorities are realigned through legislative mandate. It is anticipated that liquor and tobacco administrative actions will be more evenly distributed in the outyears (FY23 and beyond) as reporting timelines and program orientation/initiation is completed.

ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 2018 to 2022

County	2018	2019	2020	2021	2022
Adams	625	664	623	588	613
Alamosa	43	49	43	42	44
Arapahoe	955	1,018	973	988	1058
Archuleta	51	64	57	64	59
Baca	8	9	9	9	9
Bent	9	9	8	11	9
Boulder	609	629	594	586	623
Broomfield	106	110	109	113	112
Chaffee	82	85	80	89	96
Cheyenne	5	5	4	4	3
Clear Creek	41	45	40	47	52
Conejos	12	11	12	12	11
Costilla	16	17	14	14	13
Crowley	5	5	3	4	4
Custer	14	14	13	12	13
Delta	66	73	66	65	60
Denver	1,842	1,912	1,778	1,736	1,804
Dolores	11	12	10	13	13
Douglas	409	477	461	464	486
Eagle	287	325	311	315	320
Elbert	15	19	17	18	20
El Paso	1,046	1,128	1,076	1,128	1,187
Fremont	90	88	83	91	90
Garfield	187	189	181	187	185
Gilpin	40	39	37	38	41
Grand	113	125	123	121	114
Gunnison	117	128	119	124	118
Hinsdale	16	19	6	17	10
Huerfano	31	37	32	35	40
Jackson	12	13	12	15	12
Jefferson	955	1,035	1,009	1,029	1,082
Kiowa	6	6	6	6	6
Kit Carson	24	23	22	23	21
Lake ¹	32	31	28	29	31
La Plata ¹	147	168	162	171	161
Larimer	640	704	663	708	749
Las Animas	53	55	53	51	58
Lincoln	17	17	18	18	18
Logan	35	39	31	33	31
Mesa	219	260	252	275	279
Mineral	19	18	17	16	15
Moffat	30	31	29	30	31

¹ Data correction for FY2019 and FY2020.

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ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES (CONTINUED)

County	2018	2019	2020	2021	2022
Montezuma	64	71	68	61	69
Montrose	70	76	80	79	82
Morgan	54	59	60	62	67
Otero	36	39	35	38	38
Ouray	46	50	42	46	51
Park	36	36	34	41	41
Phillips	11	12	12	15	12
Pitkin	140	147	149	147	159
Prowers	32	34	31	31	31
Pueblo	299	312	288	296	302
Rio Blanco	25	26	27	27	27
Rio Grande	32	28	29	31	35
Routt	132	141	134	135	143
Saguache	11	16	16	13	16
San Juan	21	25	19	21	21
San Miguel	59	69	68	70	74
Sedgwick	8	10	6	7	8
Summit	244	262	252	266	273
Teller	63	72	61	71	66
Washington	7	8	7	7	7
Weld	350	390	382	384	412
Yuma	30	28	24	28	31
State Total	10,810	11,616	11,008	11,215	11,666

¹ Data correction for FY2019 and FY2020.

ACTIVE COUNTY-ISSUED STATE TOBACCO LICENSES

Fiscal Years 2018 to 2022

County	2018	2019	2020	2021 ¹	2022
Adams	NA	NA	NA	60	357
Alamosa	NA	NA	NA	7	19
Arapahoe	NA	NA	NA	120	469
Archuleta	NA	NA	NA	5	17
Baca	NA	NA	NA	1	9
Bent	NA	NA	NA	3	10
Boulder	NA	NA	NA	46	172
Broomfield	NA	NA	NA	14	41
Chaffee	NA	NA	NA	3	20
Cheyenne	NA	NA	NA	2	4
Clear Creek	NA	NA	NA	4	15
Conejos	NA	NA	NA	3	9
Costilla	NA	NA	NA	3	10
Crowley	NA	NA	NA	0	5

¹ These license types have been created by HB20-1001 (Tobacco Bill). The applications were made available 5/1/2021, later than initially planned due to COVID-19.

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ACTIVE COUNTY-ISSUED STATE TOBACCO LICENSES (CONTINUED)

County	2018	2019	2020	2021 ¹	2022
Custer	NA	NA	NA	2	5
Delta	NA	NA	NA	9	32
Denver	NA	NA	NA	52	363
Dolores	NA	NA	NA	0	3
Douglas	NA	NA	NA	36	160
Eagle	NA	NA	NA	10	42
Elbert	NA	NA	NA	1	490
El Paso	NA	NA	NA	132	16
Fremont	NA	NA	NA	21	39
Garfield	NA	NA	NA	19	54
Gilpin	NA	NA	NA	4	21
Grand	NA	NA	NA	5	18
Gunnison	NA	NA	NA	5	22
Hinsdale	NA	NA	NA	1	2
Huerfano	NA	NA	NA	2	13
Jackson	NA	NA	NA	2	6
Jefferson	NA	NA	NA	107	411
Kiowa	NA	NA	NA	0	3
Kit Carson	NA	NA	NA	5	16
Lake	NA	NA	NA	0	51
La Plata	NA	NA	NA	14	12
Larimer	NA	NA	NA	51	207
Las Animas	NA	NA	NA	2	22
Lincoln	NA	NA	NA	3	12
Logan	NA	NA	NA	5	21
Mesa	NA	NA	NA	47	125
Mineral	NA	NA	NA	0	3
Moffat	NA	NA	NA	7	15
Montezuma	NA	NA	NA	11	28
Montrose	NA	NA	NA	10	42
Morgan	NA	NA	NA	7	40
Otero	NA	NA	NA	1	21
Ouray	NA	NA	NA	2	8
Park	NA	NA	NA	4	16
Phillips	NA	NA	NA	4	11
Pitkin	NA	NA	NA	2	9
Prowers	NA	NA	NA	2	23
Pueblo	NA	NA	NA	29	127
Rio Blanco	NA	NA	NA	3	13
Rio Grande	NA	NA	NA	6	14
Routt	NA	NA	NA	9	20
Saguache	NA	NA	NA	4	13

¹ These license types have been created by HB20-1001 (Tobacco Bill). The applications were made available 5/1/2021, later than initially planned due to COVID-19.

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ACTIVE COUNTY-ISSUED STATE TOBACCO LICENSES (CONTINUED)

County	2018	2019	2020	2021 ¹	2022
San Juan	NA	NA	NA	0	2
San Miguel	NA	NA	NA	1	13
Sedgwick	NA	NA	NA	1	7
Summit	NA	NA	NA	6	27
Teller	NA	NA	NA	8	39
Washington	NA	NA	NA	1	7
Weld	NA	NA	NA	54	231
Yuma	NA	NA	NA	8	21
State Total	NA	NA	NA	986	4073

¹ These license types have been created by HB20-1001 (Tobacco Bill). The applications were made available 5/1/2021, later than initially planned due to COVID-19.

ACTIVE TOBACCO LICENSES AND PERMITS BY TYPE

Fiscal Years 2018 to 2022

	2018	2019	2020	2021 ¹	2022
Tobacco Cigar-Tobacco Bar	NA	NA	NA	3	4
Tobacco Delivery Permit	NA	NA	NA	11	106
Tobacco Large Operator	NA	NA	NA	9	26
Tobacco Retailer (Off-Premises)	NA	NA	NA	861	3,943
Tobacco Retailer (On-Premises)	NA	NA	NA	19	165
Total Licenses and Permits	NA	NA	NA	903	4,244

¹ These license types were created pursuant to HB20-1001. The applications were made available on a delayed implementation schedule due to relief measures associated with the COVID-19 pandemic.

VIOLATIONS OF THE TOBACCO CODE ACT

Fiscal Years 2018 to 2022

Actions	2018	2019	2020	2021	2022 ¹
State Administrative Actions	NA	NA	NA	NA	202
State Revocations	NA	NA	NA	NA	0
State Suspensions	NA	NA	NA	NA	2
State Denials	NA	NA	NA	NA	0
Division-Filed Court Cases ²	NA	NA	NA	NA	13
Division-Assisted Local Hearings	NA	NA	NA	NA	0
Total	NA	NA	NA	NA	217

¹ The implementation of the tobacco/nicotine retailer licensure program pursuant to HB20-1001 has resulted in Divisional reporting metrics that break out liquor and tobacco administrative actions into separate tables. Please see the Liquor Code violation table for administrative actions unrelated to the tobacco/nicotine licensure program.

² The Division is prioritizing administrative action on retail tobacco/nicotine licenses and is currently not issuing criminal summons to clerks engaged in prohibited sales in order to preserve the integrity of undercover operations.

RACING EVENTS

Calendar Years 2017 to 2021

Number of Live Racing Days	2017	2018	2019	2020	2021
Horse Racing	39	39	38	36	30

RACING LICENSES, FEES, AND FINES

Calendar Years 2017 to 2021

Licenses	2017	2018	2019	2020	2021
Licenses Issued	842	879	698	695	618
Fees and Fines	2017	2018	2019	2020	2021
Licenses Fees	\$11,410	\$12,323	\$10,818	\$13,954	\$12,346
Fines and Penalties	\$14,825	\$9,525	\$6,500	\$15,952	\$4,950
Investigation Fees	\$15,730	\$6,326	\$12,723	\$13,622	\$14,830
Total ¹	\$41,965	\$28,174	\$30,041	\$43,501	\$32,126

¹ May not sum to total due to rounding.

HORSE BREEDERS AND OWNERS AWARDS PAID

Calendar Years 2017 to 2021

	2017	2018	2019	2020	2021
Thoroughbreds ¹	\$978,910	\$906,523	\$904,527	\$546,991	\$609,902
Quarterhorse	\$209,702	\$190,731	\$162,194	\$93,693	\$98,218
Arabian	\$1,679	\$25	\$33,430	\$25,555	\$28,947
Paint	\$99	\$0	\$0	\$0	\$0
Appaloosa	\$15	\$0	\$0	\$0	\$0
Harness	\$33,272	\$35,875	\$30,508	\$17,499	\$25,311
Mule	\$3	\$0	\$0	\$0	\$0
Total ²	\$1,223,680	\$986,354	\$995,658	\$683,738	\$762,378

¹ Thoroughbred distribution includes early release funds.

² May not sum to total due to rounding.

FUNDS DISTRIBUTED FOR RESEARCH AND ANIMAL WELFARE

Calendar Years 2017 to 2021

	2017	2018	2019	2020	2021
Greyhound Welfare and Adoption	\$73,950	\$67,572	\$68,201	\$34,236	\$45,000
CSU Equine Research Fund	\$70,693	\$68,984	\$69,006	\$34,545	\$32,212
Total ¹	\$144,643	\$136,556	\$137,207	\$68,782	\$77,212

¹ May not sum to total due to rounding.

BY THE NUMBERS

TAX

NUMBER OF INCOME TAX RETURNS FILED ¹

Income Tax Years 2016 to 2020 ²

Income Tax Return Type	2016	2017	2018	2019	2020
Individual	2,801,464	2,878,154	2,966,611	3,073,923	3,124,801
Corporate	50,144	51,032	52,420	54,015	56,466
Fiduciary	49,324	50,031	50,889	51,198	51,842
Partnership	251,998	261,139	271,434	278,180	283,448
Total	3,152,930	3,240,356	3,341,354	3,457,316	3,516,557

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

Fiscal Years 2018 to 2022

Individual Return Type	2018	2019	2020 ²	2021 ³	2022
Paper	474,068	438,270	326,581	427,718	299,596
Electronic	2,470,570	2,578,647	2,436,489	3,176,517	2,927,905
% Electronic	84%	85%	88%	88%	91%
Corporate Return Type	2018	2019	2020 ²	2021 ³	2022
Paper	22,235	20,922	18,329	18,874	16,000
Electronic	31,098	33,354	35,179	41,992	44,988
% Electronic	58%	61%	66%	69%	74%
Fiduciary Return Type	2018	2019	2020 ²	2021 ³	2022
Paper	16,041	14,700	11,069	13,277	10,592
Electronic	34,552	35,766	35,084	45,310	41,455
% Electronic	68%	71%	76%	77%	80%
Partnership Return Type	2018	2019	2020 ²	2021 ³	2022
Paper	49,003	53,974	44,597	35,518	29,455
Electronic	212,716	222,752	232,105	262,573	256,366
% Electronic	81%	80%	84%	88%	90%
Income Return Total	2018	2019	2020 ²	2021 ³	2022
Total	3,310,283	3,398,385	3,139,433	4,021,779	3,626,357

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."

² Volume of income tax returns processed in fiscal year 2020 is lower than usual 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 Volume of income tax returns processed in fiscal year 2021 is higher than usual 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).

INDIVIDUAL INCOME TAX CREDITS ¹

Income Tax Years 2016 to 2020 ²

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Advanced Industry Investment Tax Credit	\$445,959	51	\$382,022	90	\$523,680	78	\$487,963	82	\$652,479	78
Affordable Housing Credit	\$0	0	\$0	0	NR	NR	NR	NR	\$44	3
Aircraft Manufacturer New Employee Credit	\$41,993	25	NR	NR	\$0	0	\$0	0	\$2,817	14
Business Personal Property Credit	\$104,040	235	\$16,308	99	\$30,042	138	\$107,614	296	\$147,407	383
Certified Auction Group License Fee Credit	\$0	0	\$0	0	\$0	0	NR	NR	\$0	0
Child Care Center Investment Credit	\$492,512	520	\$377,063	474	\$457,139	537	\$554,237	504	\$424,114	443
Child Care Contribution Credit	\$23,868,235	16,567	\$28,880,707	18,414	\$30,177,955	18,094	\$28,791,404	17,671	\$28,392,221	16,850
Child Care Expenses Credit	\$5,036,037	32,925	\$2,436,245	25,333	\$4,107,024	28,085	\$7,770,985	27,122	\$5,118,908	19,212
Colorado Earned Income Tax Credit	\$75,275,357	351,709	\$74,004,128	342,908	\$72,077,347	336,197	\$71,758,780	339,836	\$65,760,271	325,134
Colorado Job Growth Incentive Credit	\$166,612	69	\$222,348	85	\$546,167	105	\$421,569	87	\$636,789	88
Colorado Minimum Tax Credit	\$2,387,510	7,047	\$2,205,976	6,197	\$7,259,315	20,732	\$4,018,175	5,498	\$4,513,947	3,848

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

³ May not sum to total due to rounding.

Continued on page 59

INDIVIDUAL INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Colorado Works Program Credit	\$18,665	39	\$18,748	28	\$35,374	32	\$9,243	27	\$13,024	31
Credit for Tax Paid to Another State	\$194,319,953	64,337	\$216,385,574	68,595	\$227,201,322	72,278	\$235,089,049	73,688	\$257,275,548	72,072
Employer Child Care Facility Investment Credit	NR	NR	\$6,996	22	\$15,371	14	\$9,873	17	\$2,175	9
Employer Contribution to Employee 529 Plan Credit	NA	NA	NA	NA	NA	NA	\$139,762	\$127	\$301,224	257
Employer Paid Leave of Absence for Live Organ Donation Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$0	0
Enterprise Zone Agricultural Processing New Employee Credit	\$86,889	27	\$41,957	23	\$49,557	22	\$30,604	33	\$27,435	23
Enterprise Zone Business Facility New Employee Credit	\$1,303,120	636	\$1,644,545	665	\$1,745,733	693	\$1,632,633	676	\$1,549,800	546
Enterprise Zone Commercial Vehicle Investment Tax Credit	\$21,413	15	\$53,133	18	\$12,136	13	\$30,126	21	\$77,179	18
Enterprise Zone Contribution Credit	\$8,876,361	11,981	\$9,671,095	12,830	\$10,054,092	11,351	\$9,299,932	10,357	\$9,487,207	10,008

NA = Not applicable

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Continued on page 60

INDIVIDUAL INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Enterprise Zone Employee Health Insurance Credit	\$213,791	105	\$211,903	98	\$203,312	72	\$176,878	72	\$218,450	60
Enterprise Zone Enhanced Rural Agricultural Processing New Employee Credit	\$4,086	6	NR	NR	\$3,117	8	\$9,798	13	\$11,290	12
Enterprise Zone Enhanced Rural New Employee Credit	\$188,927	109	\$249,376	141	\$206,446	102	\$259,822	144	\$303,199	152
Enterprise Zone Investment Tax Credit	\$5,598,126	2,939	\$5,574,464	3,227	\$7,309,837	3,827	\$7,669,246	4,040	\$8,841,941	4,271
Enterprise Zone Job Training Investment Tax Credit	\$489,943	439	\$528,196	429	\$652,059	627	\$649,658	625	\$538,976	570
Enterprise Zone Renewable Energy Investment Tax Credit - Nonrefundable	\$24,686	22	\$19,991	21	\$30,906	21	\$28,547	26	\$38,563	25
Enterprise Zone Renewable Energy Investment Tax Credit - Refundable	\$44,663	34	NR	NR	\$28,915	21	\$16,068	13	\$3,430	9

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³ May not sum to total due to rounding.

Continued on page 61

INDIVIDUAL INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Enterprise Zone Research and Experimental Activities Credit	\$309,581	223	\$414,766	204	\$249,378	176	\$375,096	179	\$274,518	189
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	\$267,460	107	\$237,813	69	\$300,871	61	\$214,964	60	\$577,504	52
Expanded Colorado Earned Income Tax Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$873,385	3,219
Food Contributed to Hunger Relief Charitable Organizations Credit	\$14,130	40	\$28,243	100	\$13,712	15	\$7,270	9	\$8,784	9
Gross Conservation Easement Credit	\$6,682,354	303	\$12,716,505	343	\$16,537,672	346	\$14,872,169	349	\$17,511,313	309
Historic Property Preservation Credit	\$443,704	76	\$228,371	53	\$348,732	60	\$354,745	52	\$255,151	36
Innovative Motor Vehicle Credit	\$12,303,079	3,058	\$10,810,577	2,218	\$27,719,166	5,456	\$24,870,000	4,952	\$20,115,122	5,086
Long-term Care Insurance Credit	\$3,100,049	15,178	\$2,936,138	14,389	\$2,584,785	12,532	\$2,433,511	11,851	\$2,296,849	11,300
Plastic Recycling Investment Credit	NR	NR	NR	NR	NR	NR	\$2,810	7	\$1,642	5

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Continued on page 62

INDIVIDUAL INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Preservation of Historic Structures Credit	\$178,324	25	\$979,519	62	\$1,208,100	74	\$1,078,426	86	\$2,521,261	171
Remediation of Contaminated Land Credit	\$1,112,360	19	\$1,568,075	17	\$1,287,006	27	\$1,048,046	34	\$1,205,057	20
Retrofitting a Residence to Increase Residence's Visitability Credit	NA	NA	NA	NA	NA	NA	\$26,878	14	\$22,492	13
Rural and Frontier Health Care Preceptor Credit	NA	NA	\$76,000	76	\$87,781	89	\$90,392	92	\$65,211	66
Rural Jump-Start Zone Credit	\$8,329	7	\$16,085	6	\$46,315	10	\$58,273	15	\$87,385	16
School-to-Career Investment Credit	\$26,363	37	\$39,272	41	\$41,860	51	\$41,390	45	\$21,074	10
Strategic Capital Tax Credit	NA	NA	NA	NA	NA	NA	\$0	0	\$0	0
Total ³	\$343,470,643	508,931	\$373,002,211	497,301	\$413,154,785	511,953	\$414,437,277	498,723	\$430,175,186	474,617

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³ May not sum to total due to rounding.

CORPORATE INCOME TAX CREDITS ¹

Income Tax Years 2016 to 2020 ²

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Advanced Industry Investment Tax Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0

NA = Not applicable

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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.

Continued on page 63

CORPORATE INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Affordable Housing Credit	\$0	0	NR	NR	NR	NR	\$8,779,032	3	NR	NR
Aircraft Manufacturer New Employee Credit	NR	NR	NR	NR	\$0	0	NR	NR	NR	NR
Business Personal Property Credit	\$12,214	24	\$4,454	40	\$2,728	54	\$54,800	30	\$56,110	45
Certified Auction Group License Fee Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	NR	NR	NR	NR	NR	NR	NR	3	\$0	0
Child Care Contribution Credit	\$712,206	72	\$566,810	70	\$640,964	72	\$503,061	69	\$467,628	57
Colorado Job Growth Incentive Credit	\$6,360,773	18	\$2,854,615	17	\$13,317,924	23	\$7,905,964	24	\$10,006,502	24
Colorado Works Program Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Crop and Livestock Contribution Credit	\$0	0	NR	NR	\$0	0	NR	NR	NR	NR
Employer Child Care Facility Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Employer Contribution to Employee 529 Plan Credit	NA	NA	NA	NA	NA	NA	\$0	\$0	\$0	0
Employer Paid Leave of Absence for Live Organ Donation Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$0	0
Enterprise Zone Agricultural Processing New Employee Credit	NR	NR	\$0	0	NR	NR	\$0	0	NR	NR

NA = Not applicable

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³ May not sum to total due to rounding.

Continued on page 64

CORPORATE INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Enterprise Zone Business Facility New Employee Credit	\$1,989,041	62	\$1,363,074	53	\$2,479,503	60	\$3,040,963	57	\$4,980,714	54
Enterprise Zone Commercial Vehicle Investment Tax Credit	NR	NR	NR	NR	\$78,776	3	NR	4	\$17,893	3
Enterprise Zone Contribution Credit	\$454,134	128	\$342,239	139	\$326,479	116	\$353,919	109	\$328,368	95
Enterprise Zone Employee Health Insurance Credit	\$290,235	17	\$133,537	14	\$502,330	16	NR	17	NR	11
Enterprise Zone Enhanced Rural Agricultural Processing New Employee Credit	\$0	0	\$0	0	NR	NR	\$0	0	\$0	0
Enterprise Zone Enhanced Rural New Employee Credit	\$102,020	8	\$37,390	6	\$39,060	8	\$46,342	10	\$57,811	9
Enterprise Zone Investment Tax Credit	\$10,798,907	262	\$11,227,487	246	\$12,204,439	257	\$11,292,481	260	\$19,731,922	257
Enterprise Zone Job Training Investment Tax Credit	\$1,108,297	39	\$1,387,897	27	\$1,242,274	30	\$1,262,433	26	\$690,466	21
Enterprise Zone Renewable Energy Investment Tax Credit - Nonrefundable	NR	NR	\$0	0	\$0	0	\$0	0	\$0	0
Enterprise Zone Renewable Energy Investment Tax Credit - Refundable	NR	NR	\$1,035,632	3	\$2,425,218	4	\$2,270,155	4	\$2,232,525	3
Enterprise Zone Research and Experimental Activities Credit	\$333,367	26	\$228,115	24	\$375,470	25	\$345,249	28	\$535,744	23

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Continued on page 65

CORPORATE INCOME TAX CREDITS ¹ (CONTINUED)

Income Tax Credit	2016 Dollar Amounts	2016 Number of Credits	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	NR	NR	NR	NR	\$0	0	\$0	0	\$0	0
Food Contributed to Hunger Relief Charitable Organizations Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Gross Conservation Easement Credit	NR	NR	NR	3	\$7,099,704	6	NR	6	NR	7
Historic Property Preservation credit	\$0	0	NR	NR	\$0	0	NR	NR	NR	NR
Innovative Motor Vehicle Credit	\$5,135,912	6	\$1,949,167	9	NR	7	NR	13	\$1,110,500	8
New Investment Tax Credit	\$243,589	334	\$218,416	301	\$202,742	276	\$189,561	267	\$186,333	250
Old Investment Tax Credit	\$109,603	14	\$174,325	10	\$59,351	7	NR	NR	NR	5
Preservation of Historic Structures Credit	\$0	0	\$1,401,645	3	\$2,307,961	5	\$1,391,886	4	\$3,359,115	8
Remediation of Contaminated Land Credit	\$899,204	3	NR	NR	\$0	0	\$1,044,019	3	\$1,164,998	7
Rural Jump-Start Zone Credit	\$0	0	\$0	0	NR	NR	NR	NR	\$0	0
School-to-Career Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Strategic Capital Tax Credit	NA	NA	NA	NA	NA	NA	\$0	0	\$0	0
Total ³	\$29,634,182	1,023	\$25,608,073	978	\$50,038,326	975	\$50,297,865	943	\$56,816,586	894

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³ May not sum to total due to rounding.

INDIVIDUAL INCOME TAX VOLUNTARY CONTRIBUTIONS

Fiscal Years 2018 to 2022 ¹

Alzheimer's Association Fund

Year	Number of donations	Amount	Average
2022	6,797	\$113,671	\$16.72
2021 ²	7,593	\$112,456	\$14.81
2020 ³	5,672	\$77,163	\$13.60
2019	7,992	\$104,975	\$13.14
2018	7,233	\$101,758	\$14.07

Make-A-Wish Foundation of Colorado Fund

Year	Number of donations	Amount	Average
2022	6,642	\$102,039	\$15.36
2021 ²	7,445	\$104,898	\$14.09
2020 ³	5,439	\$62,691	\$11.53
2019	7,765	\$96,057	\$12.37
2018	7,209	\$89,612	\$12.43

American Red Cross Fund

Year	Number of donations	Amount	Average
2022	8,582	\$172,312	\$20.08
2021 ²	8,402	\$136,410	\$16.24
2020 ³	6,112	\$81,181	\$13.28
2019	8,130	\$98,651	\$12.13
2018	7,150	\$87,996	\$12.31

Military Family Relief Fund

Year	Number of donations	Amount	Average
2022	6,208	\$116,353	\$18.74
2021 ²	6,862	\$114,907	\$16.75
2020 ³	5,458	\$88,868	\$16.28
2019	8,397	\$128,256	\$15.27
2018	8,391	\$128,047	\$15.26

Colorado Cancer Fund

Year	Number of donations	Amount	Average
2022	6,505	\$92,815	\$14.27
2021 ²	7,284	\$94,007	\$12.91
2020 ³	5,240	\$55,089	\$10.51
2019	7,427	\$78,763	\$10.60
2018	6,487	\$72,272	\$11.14

Pet Overpopulation Fund

Year	Number of donations	Amount	Average
2022	9,912	\$159,375	\$16.08
2021 ²	10,723	\$161,070	\$15.02
2020 ³	8,276	\$109,198	\$13.19
2019	11,643	\$150,257	\$12.91
2018	11,355	\$149,917	\$13.20

Colorado Domestic Abuse Program Fund

Year	Number of donations	Amount	Average
2022	11,528	\$207,944	\$18.04
2021 ²	13,058	\$226,039	\$17.31
2020 ³	9,184	\$130,734	\$14.24
2019	12,344	\$160,331	\$12.99
2018	11,591	\$157,847	\$13.62

Special Olympics of Colorado Fund

Year	Number of donations	Amount	Average
2022	6,403	\$93,414	\$14.59
2021 ²	7,362	\$102,043	\$13.86
2020 ³	5,351	\$65,120	\$12.17
2019	7,855	\$89,846	\$11.44
2018	7,188	\$87,594	\$12.19

Colorado Healthy Rivers Fund

Year	Number of donations	Amount	Average
2022	9,384	\$146,830	\$15.65
2021 ²	10,550	\$149,223	\$14.14
2020 ³	7,278	\$87,959	\$12.09
2019	10,155	\$114,588	\$11.28
2018	8,291	\$91,015	\$10.98

Unwanted Horse Fund

Year	Number of donations	Amount	Average
2022	7,538	\$113,540	\$15.65
2021 ²	8,101	\$117,125	\$14.46
2020 ³	5,862	\$74,362	\$12.69
2019	8,216	\$97,436	\$11.86
2018	7,885	\$97,804	\$12.40

NA - Not applicable

- ¹ Donations reported are not limited to amounts from current year filings. fiscal year data includes donations across multiple tax years due to amended, late, and/or corrected filings.
- ² Voluntary contributions in fiscal year 2021 may be higher than usual 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 Voluntary contributions in fiscal year 2020 may be lower than usual 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).
- ⁴ 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. The total represents the sum of all contributions to the itemized funds in this table, plus contributions to funds that appeared on prior year forms.

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INDIVIDUAL INCOME TAX VOLUNTARY CONTRIBUTIONS (CONTINUED)

Colorado Nongame and Endangered Wildlife Cash Fund

Year	Number of donations	Amount	Average
2022	11,445	\$200,043	\$17.48
2021 ²	13,297	\$230,652	\$17.35
2020 ³	9,951	\$149,227	\$15.00
2019	13,804	\$192,245	\$13.93
2018	11,859	\$167,038	\$14.09

Urban Peak Fund

Year	Number of donations	Amount	Average
2022	7,090	\$132,633	\$18.71
2021 ²	8,216	\$145,912	\$17.76
2020 ³	5,195	\$75,363	\$14.51
2019	7,200	\$88,549	\$12.30
2018	6,144	\$84,117	\$13.69

Donate to a Colorado Nonprofit Fund

Year	Number of donations	Amount	Average
2022	1,101	\$102,705	\$93.28
2021 ²	1,309	\$118,836	\$90.78
2020 ³	821	\$102,705	\$93.28
2019	NA	NA	NA
2018	NA	NA	NA

Western Slope Military Veterans Cemetery Fund

Year	Number of donations	Amount	Average
2022	3,511	\$35,012	\$9.97
2021 ²	3,869	\$34,095	\$8.81
2020 ³	2,903	\$23,296	\$8.02
2019	4,443	\$32,216	\$7.25
2018	4,079	\$32,898	\$8.07

Habitat for Humanity of Colorado Fund

Year	Number of donations	Amount	Average
2022	7,657	\$131,215	\$17.14
2021 ²	8,726	\$145,584	\$16.68
2020 ³	5,997	\$86,077	\$14.35
2019	8,242	\$107,420	\$13.03
2018	7,471	\$96,591	\$12.93

Homeless Prevention Activities Program Fund

Year	Number of donations	Amount	Average
2022	10,960	\$213,882	\$19.51
2021 ²	12,705	\$236,982	\$18.65
2020 ³	8,455	\$127,605	\$15.09
2019	11,375	\$151,363	\$13.31
2018	10,345	\$136,666	\$13.21

Total⁴

Year	Number of donations	Amount	Average
2022	121,543	\$2,137,662	\$17.59
2021 ²	140,022	\$2,270,043	\$16.21
2020 ³	103,309	\$1,415,956	\$13.71
2019	149,680	\$1,814,339	\$12.12
2018	147,946	\$1,831,265	\$12.38

NA - Not applicable

- Donations reported are not limited to amounts from current year filings. Fiscal year data includes donations across multiple tax years due to amended, late, and/or corrected filings.
- Voluntary contributions in fiscal year 2021 may be higher than usual 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).
- Voluntary contributions in fiscal year 2020 may be lower than usual 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).
- 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. The total represents the sum of all contributions to the itemized funds in this table, plus contributions to funds that appeared on prior year forms.

ALTERNATIVE MINIMUM TAX

Income Tax Years 2016 to 2020¹

Income Tax Type	2016 Dollar Amounts	2016 Number of Returns	2017 Dollar Amounts	2017 Number of Returns	2018 Dollar Amounts	2018 Number of Returns	2019 Dollar Amounts	2019 Number of Returns	2020 Dollar Amounts	2020 Number of Returns
Individual	\$7,209,260	2,914	\$7,200,528	4,419	\$6,821,574	2,720	\$7,033,081	2,255	\$11,667,251	2,329
Fiduciary	\$718,619	353	\$534,913	327	\$236,287	151	\$218,144	178	\$419,531	185
Total²	\$7,927,879	3,267	\$7,735,441	4,746	\$7,057,861	2,871	\$7,251,225	2,433	\$12,086,782	2,514

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 2018 to 2022 ¹

Year	Number of Applicants that Received Rebates	Number of Rebate Installments Issued ²	Total Rebates Issued	Average Rebate Per Applicant	Average Rebate Installment ²
2022	13,200	36,783	\$6,629,145	\$502	\$180
2021	13,163	36,719	\$6,225,956	\$473	\$170
2020	13,410	38,878	\$5,769,808	\$430	\$148
2019	13,657	40,240	\$5,618,048	\$411	\$140
2018	14,232	41,655	\$5,783,028	\$406	\$139

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.

INDIVIDUAL INCOME TAX REFUNDS ISSUED

Fiscal Years 2018 to 2022 ¹

Year	Number of Refunds	Income Tax Refunds ²	TABOR Refunds ³	Total Refunds ^{2, 4}	Average Refund
2022	2,475,616	\$1,671,932,899	\$252,722,881	\$1,924,655,780	\$777
2021 ⁵	2,424,419	\$1,522,344,648	\$93,993,524	\$1,616,338,172	\$667
2020 ⁶	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

CORPORATE INCOME TAX REFUNDS ISSUED

Fiscal Years 2018 to 2022 ¹

Year	Number of Refunds	Income Tax Refunds ²	TABOR Refunds ³	Total Refunds ^{2, 4}	Average Refund
2022	4,682	\$110,187,536	(\$8,984,111)	\$101,203,425	\$21,615
2021 ⁵	4,965	\$147,227,807	\$28,879,571	\$176,107,378	\$35,470
2020 ⁶	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

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 years 2015 and 2021, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax years 2019 and 2021.

⁴ May not sum to total due to rounding.

⁵ Income tax collections and refunds in fiscal year 2021 are higher than usual 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 Income tax collections and refunds in fiscal year 2020 are lower than usual 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).

⁷ 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.

FIDUCIARY INCOME TAX REFUNDS ISSUED

Fiscal Years 2018 to 2022 ¹

Year	Number of Refunds	Income Tax Refunds ²	TABOR Refunds ³	Total Refunds ^{2, 4}	Average Refund
2022	4,430	\$12,594,365	\$643,953	\$13,238,318	\$2,988
2021 ⁵	4,586	\$11,998,694	\$6,000,130	\$17,998,824	\$3,925
2020 ⁶	3,934	\$10,834,815	\$580,653	\$11,415,468	\$2,902
2019	3,919	\$9,449,971	NA	\$9,449,971	\$2,411
2018	4,008	\$8,507,933	NA	\$8,507,933	\$2,123

PARTNERSHIP ⁷ INCOME TAX REFUNDS ISSUED

Fiscal Years 2018 to 2022 ¹

Year	Number of Refunds	Income Tax Refunds ²	TABOR Refunds ³	Total Refunds ^{2, 4}	Average Refund
2022	3,741	\$18,589,165	\$581,702	\$19,170,867	\$5,125
2021 ⁵	3,483	\$21,708,630	\$2,778,497	\$24,487,127	\$7,030
2020 ⁶	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

NA - Not applicable

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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 years 2015 and 2021, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax years 2019 and 2021.

⁴ May not sum to total due to rounding.

⁵ Income tax collections and refunds in fiscal year 2021 are higher than usual 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).

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INCOME TAX CASH FLOW (MILLIONS OF DOLLARS)

Fiscal Years 2018 to 2022 ¹

Individual

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections ²	Income Tax Refunds ³	TABOR Refunds ⁴	Net Collections ^{5,6}
2022	\$8,898.1	\$2,502.3	\$1,807.9	\$13,208.3	\$1,671.9	\$252.7	\$11,789.1
2021 ⁷	\$7,898.2	\$2,297.2	\$1,654.3	\$11,849.7	\$1,522.3	\$94.0	\$10,421.4
2020 ⁸	\$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

Corporate

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections ²	Income Tax Refunds ³	TABOR Refunds ⁴	Net Collections ^{5,6}
2022	NA	\$869.4	\$427.4	\$1,296.8	\$110.2	(\$9.0)	\$1,177.6
2021 ⁷	NA	\$944.7	\$254.1	\$1,198.8	\$147.2	\$28.9	\$1,080.5
2020 ⁸	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

Fiduciary

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections ²	Income Tax Refunds ³	TABOR Refunds ⁴	Net Collections ^{5,6}
2022	NA	\$112.4	\$49.9	\$162.3	\$12.6	\$0.6	\$150.3
2021 ⁷	NA	\$88.2	\$49.7	\$137.9	\$12.0	\$6.0	\$131.9
2020 ⁸	NA	\$19.6	\$11.1	\$30.6	\$10.8	\$0.6	\$20.4
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

Partnership

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections ²	Income Tax Refunds ³	TABOR Refunds ⁴	Net Collections ^{5,6}
2022	NA	\$224.2	\$116.2	\$340.4	\$18.6	\$0.6	\$322.4
2021 ⁷	NA	\$179.1	\$69.1	\$248.2	\$21.7	\$2.8	\$229.3
2020 ⁸	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

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 Gross Collections is a sum of Tax Withheld, Estimated Payments, and Cash with Returns.

³ Refunds include refunds issued, canceled, intercepted, and donated to voluntary contribution funds. The figures do not include property tax/rent/heat credit (PTC) rebates.

⁴ 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 years 2015 and 2021, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax years 2019 and 2021.

⁵ May not sum to total due to rounding.

⁶ Net Collections is a sum of Gross Collections and TABOR Refunds, minus Income Tax Refunds.

⁷ Income tax collections and refunds in fiscal year 2021 is higher than usual 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).

⁸ Income tax collections and refunds in fiscal year 2020 is lower than usual 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).

⁹ 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 2018 to 2022 ²

Return Format	2018	2019 ³	2020	2021	2022
Paper	369,843	291,814	266,313	220,136	192,634
Electronic	2,487,670	8,394,739	26,554,170	36,951,885	41,065,102
% Electronic	87.1%	96.6%	99.0%	99.4%	99.5%

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.

NET CIGARETTE TAX COLLECTIONS AND DISTRIBUTIONS

Fiscal Years 2018 to 2022 ¹

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Proposition EE Net Collections	Total Net Collections ²	City/County Distributions
2022	\$26,124,268	\$85,428,436	\$153,106,498	\$264,659,202	\$10,133,561
2021	\$30,392,093	\$100,479,508	\$37,709,565	\$168,581,167	\$7,952,914
2020	\$32,306,134	\$107,687,113	NA	\$139,993,246	\$10,217,385
2019	\$33,294,807	\$110,982,688	NA	\$144,277,495	\$10,579,484
2018	\$34,593,195	\$115,310,651	NA	\$149,903,846	\$11,130,719

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 May not sum to total due to rounding.

PACKAGES OF CIGARETTES TAXED (MILLIONS OF PACKAGES)

Fiscal Years 2018 to 2022

2018	2019	2020	2021	2022
180	173	168	159	140

NET TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 2018 to 2022 ¹

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Proposition EE Net Collections	Total Net Collections ²
2022	\$24,809,629	\$24,924,329	\$12,689,835	\$62,423,793
2021	\$23,618,413	\$24,345,152	\$3,095,679	\$51,059,244
2020	\$23,126,785	\$23,930,742	NA	\$47,057,526
2019	\$22,189,141	\$22,963,495	NA	\$45,152,636
2018	\$21,607,958	\$22,368,854	NA	\$43,976,813

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 May not sum to total due to rounding.

MARIJUANA SALES

Fiscal Years 2018 to 2022

Marijuana Sales	2018	2019	2020	2021	2022
Medical Marijuana ¹	\$371,065,316	\$331,593,893	\$380,787,727	\$455,164,011	\$310,251,250
Retail Marijuana ²	\$1,157,431,174	\$1,289,422,644	\$1,527,839,808	\$1,906,902,729	\$1,675,532,452
Total ³	\$1,528,496,490	\$1,621,016,537	\$1,908,627,535	\$2,362,066,740	\$1,985,783,702

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 2018 to 2022

	2018	2019	2020	2021	2022
State Sales Tax - Medical Marijuana	\$10,605,146	\$9,379,282	\$10,718,922	\$13,026,503	\$9,875,505
State Sales Tax - Retail Marijuana ²	\$5,213,270	\$1,040,721	\$1,328,125	\$1,558,831	\$2,345,719
State Sales Tax - Total ³	\$15,818,416	\$10,420,002	\$12,047,048	\$14,585,334	\$12,221,224
State Retail Marijuana Sales Tax - Local Government Distribution	\$17,235,464	\$19,324,469	\$22,612,898	\$29,003,357	\$25,620,128
State Retail Marijuana Sales Tax - Marijuana Tax Cash Fund ⁴	\$110,004,599	\$124,954,232	\$146,237,927	\$187,541,858	\$165,723,955
State Retail Marijuana Sales Tax - Public School Fund ⁴	\$30,000,000	\$20,088,462	\$25,624,711	\$32,862,241	\$29,039,173
State Retail Marijuana Sales Tax - General Fund ⁴	\$9,963,959	\$28,867,163	\$31,669,619	\$40,614,493	\$35,889,558
State Retail Marijuana Sales Tax - Total ^{3, 5}	\$167,186,831	\$193,309,398	\$226,211,275	\$290,245,745	\$256,036,367
State Retail Marijuana Excise Tax - Public School Capital Construction Assistance Fund ⁶	\$40,000,000	\$52,648,440	\$80,819,436	\$40,000,000	\$97,344,277
State Retail Marijuana Excise Tax - Public School Fund	\$27,752,967	\$5,849,826	\$0	\$80,346,651	\$0
State Retail Marijuana Excise Tax - Total ^{3, 5, 7}	\$67,960,211	\$58,447,349	\$81,067,053	\$120,338,278	\$97,679,941
License and Application Fees Total	\$12,801,351	\$11,874,019	\$11,858,448	\$12,168,680	\$12,769,458
Marijuana Taxes and Fees Total ^{3, 5}	\$263,766,809	\$274,050,768	\$331,183,823	\$437,338,037	\$378,706,989

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 Starting in fiscal year 2019, the state share of the retail marijuana excise tax 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.

⁵ Total includes collections not yet allocated, which are receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return.

⁶ This revenue is transferred to the Building Excellent Schools Today (BEST) grant program.

⁷ For fiscal year 2022, all of the retail marijuana excise tax received was transferred to the public school capital construction assistance fund. For information on prior fiscal years, please see: <https://cdor.colorado.gov/data-and-reports/marijuana-data/disposition-of-marijuana-tax-revenue>

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 2018 to 2022¹

Year	Oil and Gas	Coal	Molybdenum and Metallic Minerals	Total ²
2022	\$300,880,874	\$3,213,681	\$2,715,417	\$306,809,972
2021 ³	(\$19,373,305)	\$1,866,302	\$2,226,562	(\$15,280,441)
2020	\$142,844,643	\$2,671,960	\$2,361,799	\$147,878,402
2019	\$211,944,785	\$3,559,304	\$2,440,658	\$217,944,747
2018	\$96,108,353	\$3,743,351	\$2,870,534	\$102,722,238

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.

³ In fiscal year 2021, refunds exceeded collections. All values are on a cash basis.

GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE

Fiscal Years 2018 to 2022¹

State Taxes Sales, Use, and Excise	2018	2019	2020	2021	2022
Alcoholic Beverages	\$46,988,947	\$48,978,353	\$50,611,660	\$54,255,159	\$56,370,713
Aviation Fuel	\$28,731,899	\$33,053,392	\$26,429,984	\$17,159,001	\$45,176,046
Cigarette ²	\$149,903,846	\$144,277,495	\$139,993,246	\$168,581,167	\$264,659,202
Highway Fuel	\$647,230,168	\$643,828,473	\$625,822,928	\$601,565,039	\$620,767,626
Limited Stakes Gaming, Sports Betthing, & Racing	\$124,714,406	\$125,373,142	\$89,168,510	\$115,623,961	\$177,057,492
Medical Marijuana Sales Tax	\$10,605,146	\$9,379,282	\$10,718,922	\$13,026,503	\$9,875,505
Nicotine ²	\$0	\$0	\$0	\$8,218,234	\$42,190,677
Retail Marijuana Excise Tax	\$67,960,211	\$58,447,349	\$81,067,053	\$120,338,278	\$97,679,941
Retail Marijuana Sales Tax	\$5,213,270	\$1,040,721	\$1,328,125	\$1,558,831	\$2,345,719
Retail Marijuana Special Sales	\$167,190,845	\$193,309,398	\$226,211,275	\$290,245,745	\$256,036,367
Sales	\$2,906,717,432	\$3,031,974,368	\$3,186,143,129	\$3,450,454,221	\$4,051,571,467
Tobacco Products ²	\$43,976,813	\$45,152,636	\$47,057,526	\$51,059,244	\$62,423,793
Use	\$305,192,045	\$343,488,943	\$226,116,400	\$210,754,079	\$233,297,872
Subtotal³	\$4,504,425,027	\$4,678,303,551	\$4,710,668,759	\$5,102,839,463	\$5,919,452,420

Income	2018	2019	2020	2021	2022
Individual ⁴	\$7,451,886,967	\$8,104,369,927	\$7,525,037,648	\$10,327,375,429	\$11,536,356,402
Corporate	\$660,134,509	\$654,749,329	\$602,636,353	\$1,051,574,084	\$1,186,632,591
Fiduciary	\$58,479,509	\$67,161,514	\$19,781,695	\$125,873,760	\$149,661,223
Partnership ⁵	\$122,544,196	\$139,910,414	\$93,975,524	\$226,471,907	\$321,846,396
Subtotal³	\$8,293,045,181	\$8,966,191,184	\$8,241,431,221	\$11,731,295,180	\$13,194,496,613

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² In the November 2020 general election, taxpayers approved a referred measure (Proposition EE) to increase excise taxes on cigarettes and tobacco products, and approved a new tax on nicotine products (other than cigarette and tobacco products). The new taxes began January 2021.

³ May not sum to total due to rounding.

⁴ 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).

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Continued on page 74

GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE (CONTINUED)

Fiscal Years 2018 to 2022 ¹

Severance	2018	2019	2020	2021	2022
Severance ⁶	\$102,722,238	\$217,944,747	\$147,878,402	(\$15,280,441)	\$306,809,972

Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	2018	2019	2020	2021	2022
59-Day Harvest Permit ⁷	\$20,865	\$0	\$0	\$0	\$0
Bridge Safety Surcharge	\$105,374,858	\$104,811,992	\$106,411,126	\$109,513,255	\$108,876,181
Daily Rental Fees	\$34,781,649	\$36,559,657	\$33,934,916	\$24,842,347	\$30,281,122
Emissions	\$13,142,902	\$13,503,901	\$12,913,332	\$12,775,992	\$13,059,007
IRP Due Other States	(\$205,199)	\$282,341	\$3,779,516	(\$273,898)	\$6,600,574
Late Registration Penalty Fees	\$20,760,468	\$21,421,145	\$20,885,388	\$28,344,904	\$33,224,854
License Reinstatement Fees	\$6,915,679	\$7,033,791	\$6,113,912	\$5,795,550	\$5,693,444
Motor Vehicle Dealer/Sales Licenses	\$3,246,872	\$3,638,099	\$3,774,570	\$4,654,610	\$3,331,682
Motor Vehicle Manufacturer Licenses	\$248,469	\$359,906	\$327,130	\$320,103	\$225,517
Motor Vehicle Operator Licenses ⁸	\$38,298,452	\$34,964,586	\$33,874,656	\$38,855,870	\$43,021,241
Motor Vehicle Penalty Assessments	\$12,696,537	\$13,565,492	\$11,974,260	\$10,357,639	\$9,931,592
Motorist Insurance Identification Database	\$581,637	\$517,513	\$506,422	\$525,680	\$526,114
Other Motor Vehicle Receipts ⁹	\$16,149	\$464,221	\$510,967	\$472,497	\$555,099
Passenger Mile Tax	\$344,968	\$341,097	\$320,626	\$93,226	\$195,139
Road Safety Surcharge	\$132,907,644	\$132,176,079	\$133,960,255	\$137,793,800	\$110,430,782
Ticket Related Receipts	\$257,597	\$262,872	\$388,082	\$268,081	\$186,926
Titles	\$6,775,832	\$6,780,076	\$6,017,783	\$6,256,351	\$6,318,870
Tow Bills	\$149,544	\$77,915	\$0	\$0	\$0
Vehicle Registrations	\$262,575,896	\$260,418,718	\$255,863,988	\$275,286,578	\$276,600,606
Subtotal ³	\$638,890,819	\$637,179,401	\$631,556,930	\$655,882,584	\$649,058,750

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² In the November 2020 general election, taxpayers approved a referred measure (Proposition EE) to increase excise taxes on cigarettes and tobacco products, and approved a new tax on nicotine products (other than cigarette and tobacco products). The new taxes began January 2021.

³ May not sum to total due to rounding.

⁴ 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).

⁵ 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.

⁶ In fiscal year 2021, refunds exceeded collections. All values are on a cash basis.

⁷ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

⁸ Revenue Department Service Fees are included in this line item.

⁹ 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.

¹⁰ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

¹¹ 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.

¹² Estate tax collections are included among miscellaneous receipts.

¹³ Local taxes are collected on behalf of local governments.

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GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE (CONTINUED)

Fiscal Years 2018 to 2022 ¹

Regulatory and Business	2018	2019	2020	2021	2022
Cigarette Licenses ²	\$645	\$663	\$638	\$643	\$480
Limited Stakes Gaming & Racing Licenses and Fees	\$2,421,581	\$2,450,702	\$2,339,112	\$2,282,718	\$2,115,850
Liquid Petroleum Inspection Fee	\$279,183	\$287,654	\$302,987	\$298,164	\$351,250
Liquor Licenses	\$5,488,414	\$4,648,374	\$4,152,373	\$4,079,982	\$4,135,393
Liquor Licenses/85% City and County	\$3,613,863	\$3,611,839	\$3,486,266	\$2,057,921	\$2,127,179
Marijuana Fees	\$12,801,351	\$11,874,019	\$11,783,809	\$12,144,573	\$12,843,866
Nicotine Licenses/Fines ²	\$0	\$0	\$0	\$14,313	\$79,860
Other PUC Hazardous Fees	\$1,288,607	\$1,201,740	\$1,114,880	\$1,056,758	\$1,766,064
PUC Utility Supervision Fees	\$12,453,611	\$14,633,255	\$12,193,745	\$14,026,976	\$14,779,661
Recycled Tire Fees ¹⁰	\$0	\$0	\$0	\$0	\$0
Restaurant Licenses/Fees ¹⁰	\$0	\$0	\$0	\$0	\$0
Sales Tax Licenses	\$2,455,151	\$441,632	\$2,570,258	\$513,870	\$2,922,961
Special Fuel Licenses and Permits	\$252,828	\$627,696	\$1,848,930	\$7,754,005	\$9,843,581
Tobacco Products Licenses/Fines ²	\$27,944	\$40,605	\$13,137	\$452,991	\$1,567,528
Underground Storage Tank Surcharge	\$38,534,889	\$36,152,180	\$34,325,093	\$38,550,851	\$39,526,698
Subtotal ³	\$79,618,067	\$75,970,357	\$74,131,225	\$83,233,764	\$92,060,372

Other Receipts	2018	2019	2020	2021	2022
Collection Action Related	\$5,083,389	\$5,817,493	\$5,105,584	\$5,249,363	\$5,626,411
Collections Not Yet Allocated ¹¹	(\$284,724)	\$21,435,063	\$3,050,916	\$1,584,136	\$44,793,539
DNA Cold Case Surcharge	\$232,051	\$244,096	\$210,607	\$181,744	\$173,713
Miscellaneous Receipts ¹²	\$137,232	\$242,324	\$46,661	\$62,612	\$25,336
Organ & Tissue Donor Awareness	\$504,583	\$449,454	\$443,178	\$414,027	\$471,164
Property Tax/Rent/Heat Credit Rebates	(\$5,783,028)	(\$5,618,048)	(\$5,769,808)	(\$6,225,956)	(\$6,629,145)
Traumatic Brain Injury Fee Surcharge	\$722,691	\$794,042	\$887,254	\$812,296	\$730,548
Subtotal ³	\$612,195	\$23,364,423	\$3,974,393	\$2,078,222	\$45,191,566
State Gross Receipts Realized ³	\$13,619,313,527	\$14,598,953,664	\$13,809,640,931	\$17,560,048,770	\$20,207,069,694

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

² In the November 2020 general election, taxpayers approved a referred measure (Proposition EE) to increase excise taxes on cigarettes and tobacco products, and approved a new tax on nicotine products (other than cigarette and tobacco products). The new taxes began January 2021.

³ May not sum to total due to rounding.

⁴ 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).

⁵ 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.

⁶ In fiscal year 2021, refunds exceeded collections. All values are on a cash basis.

⁷ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

⁸ Revenue Department Service Fees are included in this line item.

⁹ 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.

¹⁰ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

¹¹ 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.

¹² Estate tax collections are included among miscellaneous receipts.

¹³ Local taxes are collected on behalf of local governments.

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GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE (CONTINUED)

Fiscal Years 2018 to 2022 ¹

Local Taxes ¹³	2018	2019	2020	2021	2022
City Sales Taxes	\$216,345,675	\$236,705,767	\$286,975,697	\$342,256,159	\$401,322,528
County Lodging Taxes	\$5,205,372	\$5,774,980	\$6,526,922	\$7,070,943	\$9,709,537
County Sales Taxes	\$623,120,733	\$668,438,206	\$758,478,303	\$856,473,689	\$1,008,122,414
County Transit Sales Taxes	\$25,545,836	\$27,612,485	\$29,372,470	\$32,516,590	\$42,620,574
E911 and TRS Surcharges	\$2,793,160	\$2,552,247	\$2,502,244	\$6,726,022	\$13,965,846
E988 Surcharges	\$0	\$0	\$0	\$0	\$740,634
Football Stadium District Taxes ¹⁰	\$152,522	\$92,118	\$225,929	\$1,805	\$536
Health Service District Tax	\$1,904,402	\$2,880,120	\$4,314,419	\$5,461,557	\$6,131,972
Local Improvement District Taxes	\$6,424,902	\$6,458,747	\$7,263,770	\$7,830,578	\$9,018,391
Local Marketing District	\$9,982,991	\$11,041,905	\$10,961,630	\$11,718,205	\$16,987,291
Metropolitan Transportation District	\$6,350,227	\$7,169,640	\$7,241,036	\$9,487,593	\$15,673,299
Motor Vehicle Specific Ownership--Classes A & F	\$20,847,448	\$26,177,401	\$26,557,953	\$28,331,598	\$26,063,460
Multi-Jurisdictional Housing Authority	\$9,767,239	\$10,666,891	\$10,888,536	\$12,667,888	\$15,893,216
Public Safety Improvement Authority	\$7,989,282	\$13,777,658	\$14,982,578	\$18,819,961	\$23,697,602
RTD Sales and Use	\$612,493,602	\$642,172,978	\$642,579,355	\$677,409,897	\$805,462,642
Rural Transportation Authority	\$116,596,404	\$124,237,091	\$132,334,269	\$154,454,758	\$178,454,299
SCFD Sales and Use	\$61,160,621	\$64,170,563	\$64,811,245	\$68,796,284	\$81,088,385
Short-term Rental Taxes ¹⁰	\$408	\$0	\$0	\$0	\$0
Local Gross Receipts Realized ³	\$1,726,680,823	\$1,849,928,798	\$2,006,016,355	\$2,240,023,528	\$2,654,952,626
Total State and Local Gross Receipts Realized ³	\$15,345,994,350	\$16,448,882,462	\$15,815,657,286	\$19,800,072,298	\$22,862,022,320

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

² In the November 2020 general election, taxpayers approved a referred measure (Proposition EE) to increase excise taxes on cigarettes and tobacco products, and approved a new tax on nicotine products (other than cigarette and tobacco products). The new taxes began January 2021.

³ May not sum to total due to rounding.

⁴ 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).

⁵ 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.

⁶ In fiscal year 2021, refunds exceeded collections. All values are on a cash basis.

⁷ The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

⁸ Revenue Department Service Fees are included in this line item.

⁹ 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.

¹⁰ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

¹¹ 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.

¹² Estate tax collections are included among miscellaneous receipts.

¹³ Local taxes are collected on behalf of local governments.

TOTAL GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE

Fiscal Years 2018 to 2022¹

	2018	2019	2020	2021	2022	Percent of 2022 State Gross Receipts Realized	2021 to 2022 Year-to-Year Percent Change
Sales, Use, and Excise Income	\$4,504,425,027	\$4,678,303,551	\$4,710,668,759	\$5,102,839,463	\$5,919,452,420	29.3%	16.0%
Severance ²	\$102,722,238	\$217,944,747	\$147,878,402	(\$15,280,441)	\$306,809,972	1.5%	2107.9%
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	\$638,890,819	\$637,179,401	\$631,556,930	\$655,882,584	\$649,058,750	3.2%	-1.0%
Regulatory and Business	\$79,618,067	\$75,970,357	\$74,131,225	\$83,233,764	\$92,060,372	0.5%	10.6%
Other Receipts ³	\$612,195	\$23,364,423	\$3,974,393	\$2,078,222	\$45,191,566	0.2%	2074.5%
State Gross Receipts Realized⁴	\$13,619,313,527	\$14,598,953,664	\$13,809,640,931	\$17,560,048,770	\$20,207,069,694	100.0%	15.1%
Local Gross Receipts Realized⁴	\$1,726,680,823	\$1,849,928,798	\$2,006,016,355	\$2,240,023,528	\$2,654,952,626	11.6%	18.5%
Total State and Local Gross Receipts Realized⁴	\$15,345,994,350	\$16,448,882,462	\$15,815,657,286	\$19,800,072,298	\$22,862,022,320	100.0%	15.5%

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

² In fiscal year 2017, severance tax refunds exceeded collections. 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 2018 to 2022¹

Year	Gross Receipts Realized ²	Administration ³	Cost as % of Receipts
2022	\$22,862,022,320	\$218,075,814	0.95%
2021	\$19,800,072,298	\$199,379,699	1.01%
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%

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 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 DOR personal services and operating costs with the exception of Lottery funds.

2022 LEGISLATIVE DIGEST

The following is a high-level list of new laws enacted during the second regular legislative session of the 73rd 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 at <http://leg.colorado.gov/>.

DOR BILLS:

Bills listed in this section are administrative in nature, impact the entire Department, or have a significant impact on more than one division.

[HB 22-1098](#): DORA BARRIERS TO PRACTICE REGULATED PROFESSIONS (CDOR)

The bill requires DORA to audit the occupations they regulate to determine barriers to entry for individuals with a criminal history, and specifies procedures for denying a professional license, certification, or registration.

Effective 9/10/22

[HB 22-1119](#): COLORADO FALSE CLAIMS ACT (CDOR)

The bill establishes the Colorado False Claims Act, which establishes penalties, procedures and limitations regarding any individual who defrauds the state, a county, or municipality.

Effective 9/10/22

[HB 22-1165](#): RULE REVIEW BILL (CDOR)

Based on the findings and recommendations of the committee on legal services, the bill extends state agency rules and regulations that were adopted or amended on or after November 1, 2020, and before November 1, 2021.

Effective 4/25/22

[HB 22-1181](#): SUPPLEMENTAL APPROPRIATION - DEPARTMENT OF REVENUE (CDOR)

The bill amends the 2021 General Appropriation Act to balance and makes adjustments to the total amount appropriated to DOR.

Effective 3/1/22

[HB 22-1297](#): DAYLIGHT SAVING TIME YEAR ROUND (CDOR)

The bill makes daylight saving time the year-round standard time if the federal government enacts a law allowing the states to do so and if at least four states in the Mountain Standard Time Zone make daylight saving time the year-round standard time.

Effective 8/10/22

Continued on page 80

[HB 22-1329](#): 2022-23 LONG BILL (CDOR)

Provides for the payments of expenses of the executive, legislative, and judicial departments of Colorado for and during the fiscal year beginning on July 1, 2022.

Effective 4/25/22

[HB 22-1411](#): MONEY FROM CORONAVIRUS STATE FISCAL RECOVERY FUND (CDOR)

The bill amends the administrative requirements for spending federal American Rescue Plan Act funds and substitutes money that was allocated in 2021 legislation from the Federal Coronavirus State Fiscal Recovery Fund with General Fund or cash funds through transfers and changes to appropriations.

Effective 5/27/2022

[SB 22-013](#): BOARDS AND COMMISSIONS (CDOR)

The bill adds new members to several state boards and commissions to align with the newly created 8th congressional district and makes various other changes to state board membership and appointment requirements.

Effective 2/25/22

[SB 22-022](#): ENACTMENT OF CRS 2021 (CDOR)

The bill enacts the 2021 Colorado Revised Statutes, including laws adopted during the first regular session of the 73rd General Assembly, as the positive and statutory laws of the state.

Effective 2/25/22

[SB 22-091](#): NON-SUBSTANTIVE CHANGES TO RULE REVIEW STATUTES (CDOR)

The bill repeals obsolete and redundant provisions in the State Administrative Procedure Act and confirms language to reflect current drafting practices.

Effective 8/10/22

[SB 22-119](#): ARTIFICIAL INTELLIGENCE FACIAL RECOGNITION (CDOR)

The bill establishes a task force to study artificial intelligence and creates accountability procedures for the use of facial recognition services by state and local governments.

Effective 8/10/22

[SB 22-139](#): JUNETEENTH NEW STATE HOLIDAY (CDOR)

The bill creates a new state holiday for Juneteenth.

Effective 5/3/22

[SB 22-141](#): NON-SUBSTANTIVE CHANGES TO TITLE 43 (CDOR)

The bill makes several non-substantive corrections and clarifications to Title 43 of state statute.

Effective 8/10/22

[SB 22-162](#): ADMINISTRATION ORGANIZATION ACT MODERNIZATION (CDOR)

The Administration Organization Act of 1968 defines state government entities as Type 1 or Type 2 and specifies how powers and duties are transferred when an entity moves from one department to another. The bill simplifies language in these definitions, eliminates Type 3 transfers, and makes conforming amendments throughout statute for clarity.

Effective 8/10/22

Continued on page 81

[SB 22-191](#): PROCUREMENT OF INFORMATION TECHNOLOGY RESOURCES (CDOR)

The bill updates the process for information technology capital procurements by requiring the Office of Information Technology (OIT) to initiate procurements on behalf of state agencies, unless an agency has obtained prior approval from OIT, and by specifying that contracts for software licensing for certain products does not restrict the use of hardware.

Effective 6/8/22

[SB 22-212](#): REVISOR'S BILL (CDOR)

The bill amends or repeals obsolete, unclear, or conflicting laws. The bill also clarifies statutory language, but does not change the intent or meaning of these sections of law.

Effective 8/10/22

[HCR 22-1006](#): CHARITABLE GAMING CONSTITUTIONAL AMENDMENT (GAMING/LOTTERY)

This House Concurrent Resolution submits to the voters of Colorado an amendment to the Colorado constitution concerning the conduct of charitable gaming operations. If approved, this resolution modifies the amount of time a charitable organization is required to be in existence preceding its application for a charitable gaming license and modifies the parameters related to a manager or operator of a charitable gaming receiving compensation.

Effective upon passage at the November 8th, 2022, Election

[HB 22-1017](#): INCREASE ALCOHOL BEVERAGE EXCISE TAX EXEMPTION: (TAX/LED)

Current law provided an excise tax exemption for up to one gallon, or 4 liters, of alcohol beverages brought by air passengers into the state from a foreign country. The bill expands the exemption to all individuals entering the state from another state or foreign country and increases the volume to 2.25 gallons of malt liquor and hard cider, 9 liters of vinous liquor, and 6 liters of spirituous liquor.

Effective 8/10/22

[HB 22-1074](#): TRAFFIC VIOLATIONS ON INTERSTATE 70 SHOULDER LANES (DMV/HEARINGS)

The bill prohibits drivers from driving on the interstate 70 peak period shoulder lanes (PPSL) while the lanes are closed and prohibits drivers of motor vehicles with more than 2 axles or that are 25 feet or longer from driving on the PPSL at any time.

Effective 8/1/22

[HB 22-1088](#): PEACE OFFICER STATUS FOR CERTAIN DOR EMPLOYEES (TAX/DMV)

The bill specifies that motor vehicle investigators and criminal tax enforcement special agents are peace officers and must be certified by the peace officer standards and training board.

Effective 8/10/22

[HB 22-1402](#): RESPONSIBLE GAMING GRANT PROGRAM (GAMING/LOTTERY)

The bill creates a grant program to promote responsible gaming and address problem gaming, modifies free bets for the purpose of calculating net sports betting proceeds, and makes a variety of other changes to the regulation of gaming and the state lottery.

Effective 8/10/22 except that changes to the distribution of sports betting revenue take effect on January 1, 2024.

Continued on page 82

[SB 22-055](#): ALCOHOL MONITORING FOR IMPAIRED DRIVING OFFENDERS (DMV/HEARINGS)

The bill makes changes to state law related to reinstatement of an interlock-restricted driver license and requires continuous alcohol monitoring for repeat and felony impaired driving offenders sentenced to probation.

Effective 1/1/23

[SB 22-086](#): HOMESTEAD EXEMPTION AND CONSUMER DEBT PROTECTION: (TAX/DMV)

Colorado’s statutory homestead exemption exempts a portion of a homestead from seizure to satisfy a debt, contract, or civil obligation. This bill increases the portion of homestead exempted from \$75,000 to \$250,000 for an owner- or owner family-occupied home and from \$105,000 to \$350,000 for a home occupied by an owner or owner’s family member who is elderly or disabled. The bill also modifies the definition of homestead to include a dwelling, and defines dwelling as conventional housing and personal property that is actually used as a residence, including a manufactured home, mobile home, vehicle, trailer, vessel, camper coach, mounted equipment, railway car, shipping or cargo container, shed, yurt, or tiny home.

Effective 4/7/22

[SB 22-157](#): INFORMATION SHARING FOR CONSUMER PROTECTION INVESTIGATION (MED/SBG)

The bill amends the Colorado Consumer Protection Act to allow the Attorney General to enter into inter-agency agreements with state licensing authorities for referrals of complaints, information sharing, confidentiality requirements, and other terms to facilitate the investigation and enforcement of Colorado consumer protection laws. In addition, district attorneys are permitted, under certain circumstances, to request records about a regulated individual from the applicable state or local licensing authority after receiving a complaint that the individual has violated the Colorado Consumer Protection Act.

Effective 8/10/22

[SB 22-216](#): REALLOCATION OF LIMITED GAMING REVENUES (SBG/LOTTERY)

The bill modifies the allocation of gaming tax revenues between the Limited Gaming and Extended Gaming Funds. The bill also provides supplemental payments to the local government limited gaming recipients and creates a working group to determine if there is data available to identify the extended limited gaming tax revenues.

Effective 6/7/22

[SB 22-217](#): PROGRAMS THAT BENEFIT PERSONS WITH DISABILITIES (TAX/DMV)

The bill makes statutory changes to structure and processes of the Colorado Disability Funding Committee (CDFC), to the availability and fees charged for previously retired license plate styles, and to the services that must be provided to persons with disabilities by the Division of Vocational Rehabilitation in the Department of Labor and Employment (CDLE).

Effective 8/10/22

[SB 22-223](#): MOTOR VEHICLE DEALER PRINCIPAL PLACE OF BUSINESS (AID/DMV)

The bill clarifies that motor vehicle dealers may deliver vehicles for test drives, deliver documents for signature, deliver or obtain documents, and deliver motor vehicles to customers at locations away from the dealer’s principal place of business.

Effective 1/1/23

DEPARTMENT OF MOTOR VEHICLES (DMV)

[HB 22-1004](#): DRIVER LICENSE FEE REDUCTION (DMV)

The bill requires the state treasurer to transfer \$3,900,000 from the general fund to the licensing services cash fund to allow the department to maintain the current driver license fee.

Effective 5/16/22

[HB 22-1014](#): EPILEPSY AWARENESS SPECIAL LICENSE PLATE (DMV)

The bill creates the epilepsy awareness license plate for motor vehicles.

Effective 1/1/23

[HB 22-1028](#): STATEWIDE REGULATION OF CONTROLLED INTERSECTIONS (DMV)

The bill allows individuals on bicycles and other non-motorized vehicles to make safety stops at controlled intersections under certain circumstances.

Effective 4/13/22

[HB 22-1042](#): TEEN PARENT DRIVING INSTRUCTION COURSE (DMV)

The bill requires the Department of Human Resources to reimburse a county or district department of human or social services for costs paid by the county to a public or private driving school for the driving instruction to an individual who is a teen parent and meets income requirements.

Effective 4/13/22 W/CDHS sections by 1/1/23

[HB 22-1043](#): MOTORCYCLE AND AUTOCYCLE DEFINITIONS (DMV)

The bill removes autocycle from the definition of a motorcycle and makes clarifying changes to the definition of an autocycle.

Effective 1/1/23

[HB 22-1103](#): DELTA SIGMA THETA SPECIAL LICENSE PLATE (DMV)

The bill creates the Delta Sigma Theta Sorority special License plate for motor vehicles.

Effective 1/1/23

[HB 22-1150](#): ELIMINATE SIGNATURE REQUIREMENT CERTAIN CITATIONS (DMV)

Under current law, a defendant is required to execute the defendant's signature on citations for a misdemeanor, petty offense, misdemeanor traffic offense, or traffic infractions to signify agreement to pay the penalties or appear in court. The bill eliminates the defendant signature requirement.

Effective 8/10/22

[HB 22-1154](#): COLORADO ROTARY LICENSE PLATES (DMV)

The bill creates the Colorado rotary license plate. To qualify, a person must be a member in good standing of a rotary district of Colorado.

Effective 1/1/23

Continued on page 84

[HB 22-1162](#): MOTOR VEHICLE DIGITAL NUMBER PLATES (DMV)

The bill authorizes digital plates to be used in lieu of metal license plates if the registration number and expiration date are visible from 100 feet away in sunlight. The department will consult with the Colorado State Patrol to adopt rules governing the use, requirements, approval process, proposals, relocation and reporting of the plates. DOR will also review the implementation of the plates after one year and submit a report to the General Assembly.

Effective 8/10/22

[HB 22-1241](#): COURT APPOINTED SPECIAL ADVOCATES SPECIAL LICENSE PLATE (DMV)

The bill creates the CASA special license plate for motor vehicles.

Effective 1/1/23

[HB 22-1254](#): VEHICLE TAXES AND FEES LATE REGISTRATION (DMV)

The bill requires individuals who are late registering their vehicles to pay taxes and fees in arrears, imposes new late fees on temporary registrations and requires DOR to make these changes revenue neutral by lowering certain registration fees.

Effective 1/1/23

[HB 22-1314](#): TOWING CARRIER NON-CONSENSUAL TOWS (DMV)

The bill updates state towing requirements, notification procedures, and lien processes. It grants the Public Utilities Commission additional authority to promulgate rules related to non-consensual towing, to deny permit applications or renewals of towing carriers who commit towing related offenses and to adjust towing company permit fees to cover costs of the bill.

Effective: 8/10/22

[HB 22-1338](#): MODIFICATION DOR MOTOR VEHICLE-RELATED FUNCTIONS FUNDING (DMV)

The Hearings Division and the Division of Motor Vehicles in the Department of Revenue (DOR) are currently appropriated funding from the Licensing Services Cash Fund, which receives an annual transfer of \$1.40 million from the Marijuana Tax Cash Fund. This bill repeals this annual transfer and shifts \$1.26 million in appropriations for these divisions from the Licensing Services Cash Fund to the "off-the-top" portion of the Highway Users Tax Fund (HUTF) in FY 2022-23 only.

Effective: 7/1/22

[HB 22-1339](#): MERGE DOR DMV CASH FUNDS (DMV)

The bill combines the Licensing Services Cash Fund and the DRIVES Account in the Highway Users Tax Fund.

Effective: 7/1/22

[HB 22-1351](#): TEMPORARILY REDUCE ROAD USER CHARGES (DMV)

Senate Bill 21-260 created phased-in road usage fees on gasoline and diesel fuel, and temporarily reduced the amount of the road safety surcharge, which is imposed annually when a motor vehicle is registered. This bill delays the start of the phased-in road usage fees from July 1, 2022, to April 1, 2023, and further reduces the amount of road safety surcharge for registrations in 2023.

Effective: 7/1/22

[HB 22-1388](#): VEHICLE REGISTRATION AND CERTIFICATE OF TITLE (DMV)

The bill makes various changes to title and registration requirements, creates a new license plate and expands a license plate reissuance requirement.

Effective: 1/1/23

Continued on page 85

[SB 22-009](#): RECERTIFICATION AND THEFT OF CATALYTIC CONVERTERS (DMV)

The bill modifies crimes related to catalytic converters. Specifically, the bill requires record keeping by salvage yards, junk collectors, or other businesses of detached catalytic converters and clarifies that a catalytic converter is a major component motor vehicle part for the purposes of establishing the crime.

Effective: 6/7/22

[SB 22-055](#): ALCOHOL MONITORING FOR IMPAIRED DRIVING OFFENDERS (DMV)

The bill makes changes to state law related to reinstatement of an interlock-restricted driver license and requires continuous alcohol monitoring for repeat felony driving offenders sentenced to probation.

Effective: 1/1/23

[SB 22-107](#): PIKES PEAK INTERNATIONAL HILL CLIMB LICENSE PLATE: (DMV)

The bill creates the Pikes Peak International Hill Climb special license plate.

Effective: 1/1/23

[SB 22-108](#): ALTERED TRUCK WEIGHT DOCUMENTS (DMV)

The bill clarifies that a certified scale ticket must only be presented if the truck has been modified to change the weight of the truck by 300 pounds or more. The bill also requires certified vehicle weighers to include a vehicle's identification number, year of manufacture, and make on a weight certificate when establishing the weight of a truck that has been modified with a changed weight of 300 pounds or more for registration purposes.

Effective: 8/10/22

[SB 22-179](#): DETER TAMPERING MOTOR VEHICLE EMISSION CONTROL SYSTEM (DMV)

The bill allows the Department of Public Health and Environment to seek civil penalties for tampering with a motor vehicle emission control system.

Effective: 1/1/24

[SB 22-180](#): PROGRAMS TO REDUCE OZONE THROUGH INCREASED TRANSIT (DMV)

The bill creates the Ozone Season Transit Grant Program in the Colorado Energy Office (CEO), funded at \$28.0 million, a transit services pilot project in the Department of Transportation (CDOT), funded at \$30.0 million, and increases funding for the Revitalizing Main Streets Program by \$10.0 million.

Effective 5/26/22

[SB 22-190](#): UNITED STATES SPACE FORCE SPECIAL LICENSE PLATE (DMV)

The bill creates the United States Space Force License Plate. To qualify, a person must be a serving member or veteran of the United States Space Force.

Effective: 1/1/23

[SB 22-204](#): REPEAL FEDERAL GOVERNMENT CONFIRM STATUS FOR IDENTIFICATION DOCUMENTS (DMV)

The bill eliminates the requirement that individuals in the United States temporarily pass a federal check in order to be issued a state identification document.

Effective: 1/1/23

Continued on page 86

DIVISION OF TAXATION (TAX)

[HB 22-1005](#): HEALTHCARE PRECEPTORS TAX CREDIT (TAX)

The bill modifies and extends the income tax credit for healthcare preceptors working in healthcare professional shortage areas through tax year 2032.

Effective: 8/10/22

[HB 22-1007](#): ASSISTANCE LANDOWNER WILDFIRE MITIGATION (TAX)

The bill creates a wildfire mitigation grant program, extends the current income tax deduction for wildfire mitigation expenses, and creates a state income tax credit.

Effective: 6/3/22

[HB 22-1010](#): EARLY CHILDHOOD EDUCATOR INCOME TAX CREDIT (TAX)

The bill creates a refundable income tax credit for early childhood educators who have an adjusted gross income of less than or equal to \$75,000 for a single return or \$150,000 for a joint return, has held an early childhood professional credential for at least part of the income tax year, and is the licensee of an eligible early childcare program or employed by an eligible program for at least six months.

8/10/22

[HB 22-1016](#): VOLUNTARY CONTRIBUTION CHECK-OFF FEEDING COLORADO (TAX)

This bill creates the voluntary contribution designation (income tax checkoff) benefitting the Feeding Colorado Fund.

Effective: 8/10/22

[HB 22-1024](#): SALES AND USE TAX EXEMPTION MUNICIPAL PUBLIC SCHOOL CONSTRUCTION (TAX)

The bill requires home rule municipalities to exempt sales of construction and building materials used in public school construction from sales and use tax.

Effective 8/10/22

[HB 22-1025](#): REPEAL OF INFREQUENTLY USED TAX EXPENDITURES (TAX)

The bill eliminates several tax expenditures from the state's insurance premium tax, income tax, sales and use tax, and liquor excise tax.

Effective: 8/10/22

[HB 22-1026](#): ALTERNATIVE TRANSPORTATION OPTION TAX CREDIT (TAX)

The bill replaces an income tax deduction for expenses related to providing alternative transportation options for employees with a refundable tax credit for similar expenses available to employers.

Effective: 1/1/23

[HB 22-1027](#): SALES TAX DESTINATION SOURCING RULES EXCEPTION (TAX)

The bill extends the small retailer exception from destination-based sales and use tax sourcing until October 2022.

Effective: 1/31/22

Continued on page 87

[HB 22-1039](#): SALES AND USE TAX EXEMPTION FORM SIMPLIFICATION (TAX)

The bill requires the Department of Revenue to examine its sales and use tax exemption forms and requirements, and simplify the forms to the extent feasible. The simplified forms and requirements must be in place beginning July 1, 2023. The bill also clarifies existing statutory form requirements to allow the simplified forms to be used for certain exemptions.

Effective: 8/10/22

[HB 22-1051](#): MOD AFFORDABLE HOUSING TAX CREDIT (TAX)

The Colorado Housing and Finance Authority may allocate income tax credits in an annual aggregate amount of up to \$10 million for the years beginning on January 1, 2020 and ending on December 31, 2024. The bill extends this period to December 31, 2031.

Effective: 5/26/22

[HB 22-1055](#): SALES TAX EXEMPTION ESSENTIAL HYGIENE PRODUCTS (TAX)

The bill creates a state sales tax exemption starting on January 1, 2023 for all incontinence products, diapers and period products.

Effective: 1/1/23

[HB 22-1070](#): SPECIAL DISTRICTS EARLY CHILDHOOD DEVELOPMENT (TAX)

The bill allows an early childhood development service district to include a portion of a special district, city, county, or other taxing district, and to accept gifts, grants, and donations.

Effective 8/10/22

[HB 22-1083](#): COLORADO HOMELESS CONTRIBUTION INCOME TAX CREDIT (TAX)

The bill repeals an existing income tax credit to enterprise zone administrators that focuses on housing programs for people experiencing homelessness and replaces it with an expanded tax credit open to the entire state for contributions to projects meant to address homelessness.

Effective: 8/10/22

[HB 22-1117](#): USE OF LOCAL LODGING TAX REVENUE (TAX)

The bill expands the allowable uses of revenue from local marketing districts' marketing and promotion taxes and county lodging taxes, which increases flexibility in local government spending of existing revenue.

Effective: 8/10/22

[HB 22-1118](#): SALES AND USE TAX REFUND (TAX)

The bill makes changes to sales and use tax refunds, including reducing the time period during which interest is accrued on a refund claim, creates a civil penalty for incomplete claims and creates criteria for which the department can assess such a penalty.

Effective: 7/1/22

[HB 22-1149](#): ADVANCED INDUSTRY INVESTMENT TAX CREDIT (TAX)

The bill extends the advanced industry investment tax credit for an additional 4 years, increases the annual maximum amount of the tax credit, increases the percent of a qualified investment in rural or economically distressed areas, and increases the total amount of the tax credit for each qualified investment.

Effective: 8/10/22

Continued on page 88

[HB 22-1205](#): SENIOR HOUSING INCOME TAX CREDIT (TAX)

The bill creates a refundable income tax credit that is available for the income tax year starting on January 1, 2022, for qualifying seniors.

Effective: 8/10/22

[HB 22-1242](#): TINY HOMES MANUFACTURE SALE AND INSTALL (TAX)

The bill expands the authority of the State Board of Housing in DOLA to set standards for tiny Homes. The bill also exempts tiny homes from sales and use tax to conform to the exemption of manufactured homes and defines tiny homes certified by DOLA as residential improvements for assessing property taxes.

Effective: 8/10/22

[HB 22-1295](#): DEPARTMENT OF EARLY CHILDHOOD AND UNIVERSAL PRESCHOOL PROGRAM (TAX)

The bill establishes the duties for the Department of Early Childhood, moves existing programs to the new department, and establishes the new universal preschool program.

Effective: 7/1/22

[HB 22-1304](#): STATE GRANTS INVESTMENTS LOCAL AFFORDABLE HOUSING (TAX)

The bill creates two housing-related grant programs, the Local Investments in Transformational Affordable Housing Grant Program and the Infrastructure and Strong Communities Grant Program within DOLA.

Effective: 6/1/22

[HB 22-1310](#): 529 ACCOUNT APPRENTICESHIP EXPENSES (TAX)

Due to recent changes in federal law, this bill amends Colorado law to clarify what qualifies as a qualified distribution from a 529 account for the purpose of determining state taxable income.

Effective: 1/1/23

[HB 22-1311](#): CORRECT DEFECTS WITH GAS AND SPECIAL FUEL TAX (TAX)

The bill corrects defects in the statutory definitions of bulk transfer and terminal system and gasoline.

Effective: 8/10/22

[HB 22-1312](#): MODIFICATIONS TO SALES TAX STATUTES TO ADDRESS DEFECTS (TAX)

The bill corrects defects in sales and use tax statute references and removes obsolete sales and use tax provisions.

Effective: 8/10/22

[HB 22-1320](#): ACHIEVING A BETTER LIFE EXPERIENCE SAVING ACCOUNTS (TAX)

The bill modifies the administration and operation of accounts under the Achieving a Better Life Experience (ABLE) savings program by allowing a person other than the individual with a disability to open an ABLE savings account and prohibiting the state from filing a claim against an ABLE savings account upon the account owner's death for outstanding payments due for qualified disability expenses. Additionally, the bill allows taxpayers to deduct contributions to an ABLE savings account from their state taxable income.

Effective: 1/1/23

Continued on page 89

[HB 22-1361](#): OIL AND GAS REPORTING (TAX)

The bill requires that the Office of State Auditor conduct a performance audit on oil and gas operations, reporting, and revenue.

Effective 7/1/22

[HB 22-1391](#): MODIFICATIONS TO SEVERANCE TAX (TAX)

The bill modifies the ad valorem tax credit beginning in 2025 and creates a working group to develop an implementation plan for further changes to the severance tax.

Effective 8/10/22

[HB 22-1392](#): CONTAMINATED LAND INCOME TAX AND PROPERTY TAX CREDIT (TAX)

The bill extends and expands the state income tax credit for environmental remediation of contaminated land, and extends property tax exemptions for certain low-income housing developments.

Effective: 6/7/22

[HB 22-1406](#): QUALIFIED RETAILER RETAIN SALES TAX (TAX)

The bill renews a temporary deduction from state net taxable sales for qualifying retailers in the food and drink industries.

Effective: 6/3/22

[HB 22-1414](#): HEALTHY MEALS FOR ALL PUBLIC SCHOOL STUDENTS (TAX)

Conditional upon voter approval at the November 2022 election, the bill creates the Healthy School Meals for All Program, establishes a funding mechanism for the program, and requires the state to participate in the federal demonstration program for Medicaid direct certification.

Effective: Referred to the November ballot

[HB 22-1418](#): EXTENSION OF CERTAIN UNUSED TAX CREDITS (TAX)

The bill extends the carry-forward period for unused state job growth incentive and enterprise zone income tax credits set to expire in tax years 2021 through 2025.

Effective: 8/10/22

[SB 22-006](#): SALES TAX ASSISTANCE FOR SMALL BUSINESSES (TAX)

The bill increases the state vendor fee from 4.0 percent to 5.3 percent starting January 1, 2023. The increase is effective for one calendar year and applies only to retailers with less than \$100,000 in taxable sales per filing period.

Effective: 8/10/22

[SB 22-032](#): SIMPLIFY LOCAL SALES AND USE TAX ADMINISTRATION (TAX)

The bill requires the Department to collect sufficient information from relevant retailers that use the sales and use tax simplification system (SUTS) and make that information available to local taxing jurisdictions to ensure the concerns of local jurisdictions related to efficiency, compliance, and revenue collection are addressed.

Effective: 4/21/22

Continued on page 90

[SB 22-051](#): POLICIES TO REDUCE EMISSIONS FROM BUILT ENVIRONMENT (TAX)

The bill creates an income tax credit for installing heat pump water heaters, heat pump systems, and residential energy storage systems in buildings in Colorado equal to 10% of the cost of the system for 2023 and 2024. It exempts from sales and use tax purchases of heat pump materials and residential energy storage systems starting January 1, 2023. The bill also exempts from sales and use tax the purchase of other eligible decarbonizing building materials beginning July 1, 2024.

Effective 8/10/22

[SB 22-124](#): SALT PARITY ACT (TAX)

The bill allows pass-through businesses to elect to retroactively pay their state income tax at the entity level, rather than the individual level, beginning in tax year 2018, and creates a tax credit for owners of electing pass-through businesses.

Effective: 5/16/22

[SB 22-166](#): NONGAME CONSERVATION CHECK-OFF EXTENSION (TAX)

The bill extends the voluntary contribution to the Colorado nongame conservation and wildlife restoration cash fund, which appears on the state income tax return, indefinitely.

Effective: 8/10/22

[SB 22-206](#): DISASTER PREPAREDNESS AND RECOVERY (TAX)

The bill establishes the disaster resilience rebuilding program and sustainable rebuilding program, and creates the Office of Climate Preparedness, a statewide fire dispatch center, and a homeowners' insurance study.

Effective: 5/17/22

[SB 22-208](#): CONDEMNED CONSERVATION EASEMENT PROPERTY COMPENSATION (TAX)

The bill requires that just compensation for condemnation of a property encumbered by a conservation easement be determined as if the property were not encumbered by the conservation easement.

Effective: 6/7/22

[SB 22-222](#): AMOUNT OF TAX OWED TABLE FOR INITIATIVES (TAX)

The bill refers a measure to the 2022 ballot that requires that a table of tax information appear in the printed title of citizen initiated measures that increase or decrease the individual income tax rate.

Effective: Referred to the November ballot

[SB 22-232](#): CREATION OF COLORADO WORKFORCE HOUSING TRUST AUTHORITY (TAX)

The bill creates the Middle Income Housing Authority as an independent special purpose authority for promoting affordable rental housing projects for middle-income workforce housing.

Effective: 6/3/22

[SB 22-233](#): TABOR REFUND MECHANISM FOR FY 2021-22 ONLY (TAX)

The bill creates a temporary TABOR refund mechanism to refund a portion of the state's projected FY 2021-22 TABOR surplus at a flat rate by September 30, 2022 to qualified individuals and January 31, 2023 for those who file an extension.

Effective: 5/23/22

SPECIALIZED BUSINESS GROUP (SBG)

[HB 22-1093](#): UPDATES TO BINGO AND RAFFLES LAW (GAMING)

The bill increases the maximum number of bingo cards for a player using an electronic device and defines a new bingo strip card game.

Effective: 4/1/23

[HB 22-1412](#): SUNSET DIVISION OF GAMING (GAMING)

The bill continues the Division of Gaming within DOR and includes the recommendations of the sunset review completed by DORA.

Effective: 8/10/22

Changes to the Gambling Payment Intercept Act effective 7/1/23

[HB 22-1415](#): REPEAL REGISTERED MANAGER REQUIREMENT LIQUOR LICENSEES (LED)

The bill amends the "Colorado Liquor Code" to eliminate the requirement that a hotel and restaurant, tavern, and lodging and entertainment licensee register a manager with the liquor enforcement division in the Department of Revenue.

Effective: 6/7/22

[SB 22-167](#): AFFIRM GREYHOUNDS AS COMPANION PETS (RACING)

The act removes the exemption for greyhound breeders from the "Pet Animal Care and Facilities Act". By removing this language, greyhounds are elevated to a class of pet that is intended to be a companion pet.

Effective: 8/10/22

MARIJUANA ENFORCEMENT DIVISION (MED)

[HB 22-1037](#): RETAIL AND MEDICAL MARIJUANA SAME LOCATION (MED)

The bill allows a person to operate a licensed medical marijuana business and a licensed retail marijuana business at the same location if permitted by the local licensing authority and the local jurisdiction where the businesses are located and subject to requirements regarding separation of operations.

Effective: 8/10/22

[HB 22-1135](#): MARIJUANA TRANSPORTER LICENSE TRANSFERS (MED)

Under current law, a marijuana transporter license cannot be transferred with a change of ownership. The bill removes this prohibition.

Effective: 8/10/22

[HB 22-1222](#): MARIJUANA RESPONSIBLE VENDOR DESIGNATIONS (MED)

The bill modifies marijuana responsible vendor designations to allow an individual employee to obtain a designation and to clarify how a business obtains a designation.

Effective: 1/1/23

[HB 22-1355](#): PRODUCER RESPONSIBILITY PROGRAM FOR RECYCLING (MED)

The bill creates a producer responsibility recycling program to provide convenient and equitable access to recycling services for covered materials.

Effective: 8/10/22

Continued on page 92

[SB 22-120](#): REGULATION OF KRATOM PROCESSORS (MED/LED)

The bill requires DOR to study the feasibility of regulating kratom processors, which are people who sell, prepare, or maintain Kratom products. The Department must submit recommendations to the General Assembly by January 4, 2023.

Effective: 8/10/22

[SB 22-155](#): EXPAND MEDICAL MARIJUANA RESEARCH GRANT PROGRAMS (MED)

The bill extends the medical marijuana research grant program through FY 2023-24.

Effective: 8/10/22

[SB 22-178](#): LICENSEES ABILITY TO CHANGE MARIJUANA DESIGNATION (MED)

Starting on January 1, 2023, the bill allows a medical marijuana cultivation facility licensee to transfer medical marijuana to a retail marijuana cultivation licensee and change the product designation from medical to retail marijuana, as long as the facilities share at least one controlling beneficial owner.

Effective: 7/1/22

[SB 22-205](#): INTOXICATING HEMP AND TETRAHYDROCANNABINOL PRODUCTS (MED)

The bill authorizes CDPHE to promulgate rules prohibiting intoxicating tetrahydrocannabinol isomers that originate from industrial hemp or may be synthetically derived, requires DOR to establish a task force study intoxicating hemp products and make legislative and rule recommendations, and creates an unfair or deceptive trade practice.

Effective: 5/31/22

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VISION

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

MISSION

The Colorado Department of Revenue will become a trusted partner to every Coloradan to help them navigate the complexities of government so they can thrive.



VALUES

Service
Teamwork
Accountability
Integrity
Respect

