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July 1, 2000 through June 30, 2001

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## MESSAGE FROM THE EXECUTIVE DIRECTOR

I am pleased to present to the Governor and General Assembly the 61<sup>st</sup> annual report covering Department of Revenue operations and activities from July 1, 2000 to June 30, 2001. The report compares previous fiscal years with the most recent one, and indicates that most measures of activity have increased.

As I write this message, the United States and the State of Colorado are facing some major challenges ... a slowing economy and a threat to our security. I am proud of the actions President Bush and the U.S. Congress, as well as Governor Owens and the Colorado General Assembly have taken in response. They have been clear, decisive and timely decisions.

The Department of Revenue is well prepared to deal with a recession after consolidating past efficiencies and introducing new ones in the most recent fiscal year. For the third year in a row, our budget grew at a rate less than inflation, and the number of people working in the Department actually decreased. This improvement in productivity resulted from technological improvements, as well as management and organizational changes.

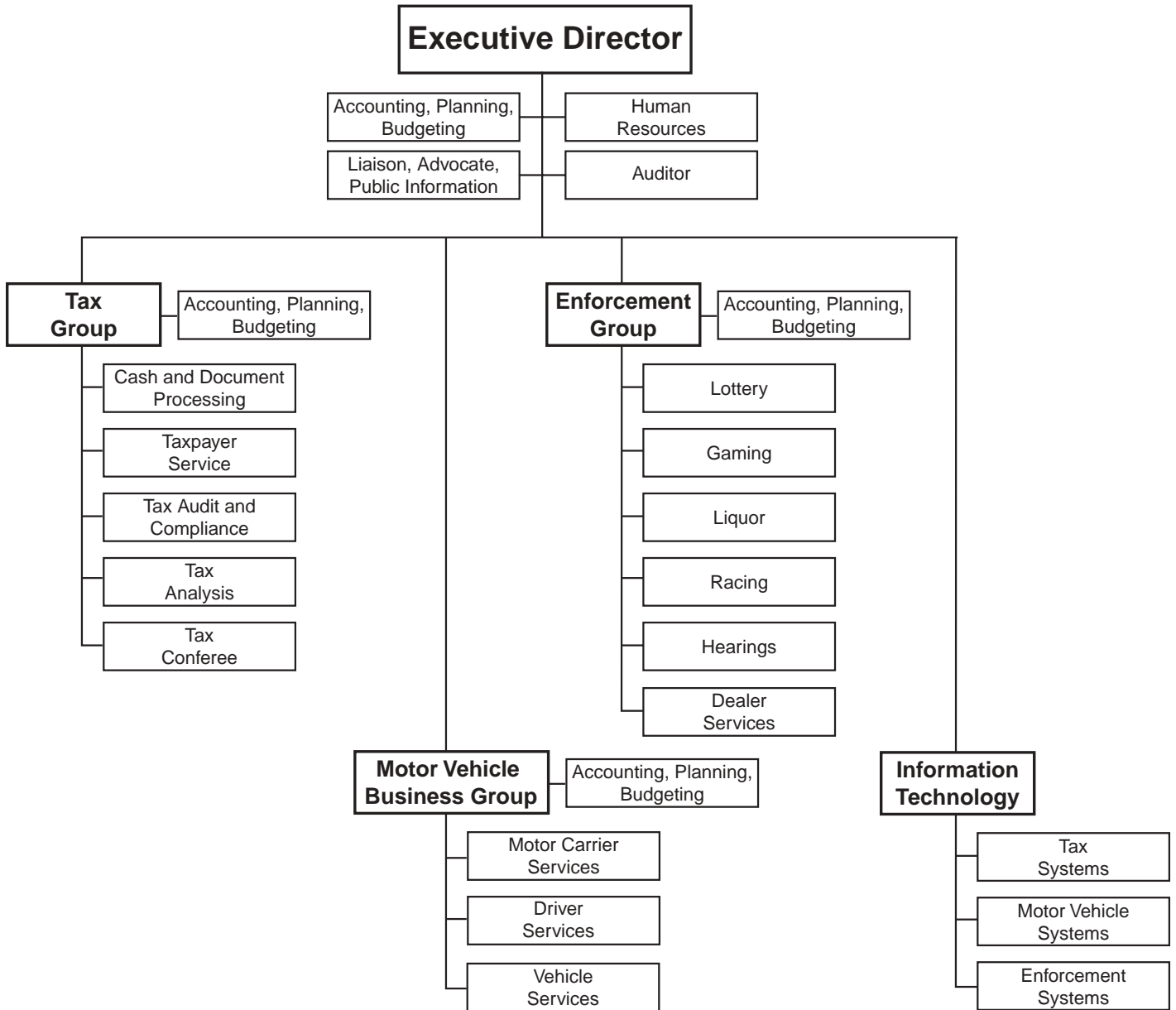
Because of the many contacts we have with Colorado citizens, the Department of Revenue is sometimes referred to as Colorado's "face of government." In view of that reality, we are rededicating ourselves to providing a high level of service to our customers.

Fred Fisher

A handwritten signature in cursive script that reads "Fred Fisher".

Executive Director

# COLORADO DEPARTMENT OF REVENUE



## THE YEAR IN PERSPECTIVE

Because of its varied responsibilities and services, the Department of Revenue continues to function as a primary point of contact with state government for most Colorado residents. The challenge remains to offer efficient, quality service to a rapidly growing, diverse population in a cost-effective manner. Whether processing tax returns, issuing driver's licenses or discharging any of their other responsibilities, Revenue employees are dedicated to maintaining the highest level of professionalism for the benefit of the public.

The Department could count a number of accomplishments during the 2001 Fiscal Year.

### DEPARTMENT WIDE

- For the third year in a row, the Department is operating with a budget that has seen little or no increase. The FY 2001 budget showed a decrease of 0.3% from the FY 2000 budget, and the requested FY2002 budget is only 1.5% above the previous year. FTE's in the Department have been reduced from 1,555 in FY 1999 to a requested 1,527 in FY 2002.
- The total number of hits on the Department's web page (excluding the Lottery) has increased from 1,745,394 in FY 1999 to 8,803,276 in FY 2001. This impressive increase demonstrates the value of the Internet and Revenue's web page as a source of information for Colorado citizens.

### TAX GROUP

- Electronic filing of income tax returns increased 17.4% over the previous year to a total of 571,467 returns. In a vote of confidence, 107,269 taxpayers chose to file their individual income tax returns using Netfile, our Internet-based filing system.
- A total of 404,000 Electronic Funds Transfer transactions (payments of tax dollars) accounted for 33.3 percent of the \$9 billion deposited in FY 2001. EFT obviates the need for data entry, and speeds the deposit of tax proceeds into interest bearing accounts.
- 2,333,603 individual income tax returns were processed, an increase of 2.1%. In addition, 1.97 million tax refunds were issued, compared with 1.88 million the previous year. In total, more than 5.0 million documents and 2.4 million checks were processed for all taxes.
- The number of contacts via the Tax Group web page increased by 750,000 (or 8.9 percent) over the previous year. Increased usage of the web page means fewer calls to the phone section, where long wait times have prevented citizens from getting prompt answers to their questions.
- The Tax Group broadened its "Direct Pay" program, enabling large taxpayers to pay sales tax directly to the Department of Revenue, rather than to the vendor at the time of purchase.

### MOTOR VEHICLE GROUP

- 1.21 million driver's licenses and ID cards were issued, compared to 1.18 million in the previous year. Nearly 3.5 million driver control and traffic record documents were received and processed, an increase of 7.7% over the previous year.

- The Electronic Accident Reporting System (EARS), allowing state patrol troopers to transmit accident reports electronically to the Motor Vehicle computers, has been improved successfully. As a result, the data entry step is eliminated, and data in the system is more accurate.
- An improved Driver's License Imaging System reduced customer wait time, and shortened the lines in the driver's license offices. By storing and making digital pictures available to the driver's license clerk, the system also allows for an immediate identification of the applicant, thereby decreasing the likelihood of issuing a fraudulent license.
- The Wheels Project for Motor Carrier Services was completed one year ahead of schedule and 30% under the original budget of \$9.9 million. In 2001, more than 690,000 vehicles were cleared using the new weigh-in-motion (WIM) and automatic-vehicle-identification (AVI) systems. This represents about \$2.3 million in cost savings to the trucking industry, and about \$117,000 in savings for the State.
- Conversion of the Distributed Data Processing (DDP) operating system from CTOS to Windows NT neared completion. A traveling team of IT people is installing the system in every one of 115 offices in 63 counties. The new system, which is considerably more user friendly, speeds up title and registration processing for the county clerks.

### ENFORCEMENT GROUP

- Colorado Limited Stakes Gaming generated \$84.2 million for historic preservation and other state and local projects. Forty-three gaming establishments in the state now employ more than 7,000 persons.
- The Hearings Section received funding to create a video conferencing capability. This allows police officers to testify from their local offices, eliminating the need to drive to the Hearings Office on Pierce Street. Aurora began using the system earlier in the year, and Douglas County, Parker, Adams County and Greenwood Village will soon join Aurora. The Section is also planning a pilot program for taking testimony by telephone.
- The Division of Racing increased its kennel and stable inspections by more than 100%, leading to a higher level of animal welfare protection.
- Due to increased attention and education by investigators from the Liquor/Tobacco Enforcement Division, the tobacco compliance rate (percentage of retailers complying with the law prohibiting sale of tobacco to minors) improved from 84% in FY 1999 to 93% in FY 2001. This is well above the federal standard of 80%.
- In FY 2001, the Colorado Lottery paid out \$79.2 million to local and state parks and recreation projects.

## THE YEAR IN PERSPECTIVE

The following is a summary of some DOR activities during Fiscal Year 2000-2001.

### SERVICE TO TAXPAYERS

The department provides information and tax accounting services to a growing number of individuals and businesses throughout the state. During Fiscal Year 2001, DOR

- managed more than 1.7 million telephone calls from taxpayers regarding sales, fuel and income taxes (78 percent of which were handled through Interactive Voice Response or electronic voice mail systems)
- maintained 218,470 active sales tax accounts
- maintained 153,892 active wage withholding accounts

### TAX PROCESSING AND COLLECTION

- 2,333,603 individual income tax returns
- 58,877 corporate returns
- 1.947 million tax refunds; average refund: \$612
  - 98.5 percent within 21 days
  - 99.97 percent within 45 days
- 5.64 million documents for all taxes
- 2.2 million payment checks for all taxes
- 404,000 EFT transactions (payments) accounting for 33.3 percent of the \$8.9 billion deposited in FY 2001
- a total of 571,467 electronically filed income tax returns
- Federal State Electronic Filings (FSEF): 428,848, an increase of 24.2 percent over the previous year
- Netfile: 107,269, an increase of 13.9 percent
- Telefile: 35,350, a decrease of 25.5 percent

### LIQUOR ENFORCEMENT

- 11,500 new and renewed vendors licenses (including special event permits)
- 860 overt and covert investigations
- 2,000 on-site compliance inspections
- 1,630 tobacco compliance checks

### MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 991,848 driver's licenses issued
- 217,375 ID cards issued
- 452,745 telephone calls received regarding license suspensions, revocations, insurance and "points"
- 3,468,569 driver control and traffic record documents received

### COLORADO LIMITED GAMING

- \$84.2 million generated for historic preservation and other state and local purposes
- 43 gaming establishments licensed
- 7,132 persons employed in casinos

### PORT OF ENTRY

- 5.1 million vehicles cleared at fixed/mobile ports
- 29,223 driver-vehicle inspections
- Driver/vehicle inspections resulting in placements out of service: 39.06 percent
- \$6.8 million collected at fixed and mobile ports
- 961,684 vehicles cleared by inline bypass as highway speeds using transponders

### RACING (Calendar Year 2000)

- 6 racetrack licenses
  - 5 greyhound tracks
  - 1 major horse track
- \$450 million wagered (includes Off-Track-Betting sites)
- \$6.5 million deposited in General Fund

### COLORADO LOTTERY

- Gross Sales \$350.6 million
- Funds Distribution
  - State Parks: \$7.9 million
  - Conservation Trust Fund: \$31.7 million
  - Great Outdoors Colorado: \$39.6 million
- Total Proceeds (1983-2000): \$1.19 billion

## Administration, Collections, and General Information

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## COLLECTIONS BY SOURCE

Fiscal Years 2000 and 2001

	2000	2001	Percent of 2001 Revenues Collected	Year-to- Year Percent Change
<b>STATE TAXES</b>				
<b>SALES, USE, AND EXCISE</b>				
Alcoholic Beverages	\$27,110,282	\$30,439,084		
Aviation Fuel	9,893,853	14,642,277		
Cigarette	58,385,479	58,157,831		
Highway Fuel	518,135,912	531,506,773		
Limited Stakes Gaming	75,397,077	87,981,183		
Racing	6,509,858	6,098,499		
Sales	1,702,132,988	1,817,450,754		
Tobacco Products	9,237,076	9,746,102		
Tourism Promotion Use	-177,951	2,449		
	147,172,410	152,755,395		
<b>Subtotal</b>	<b>\$2,553,796,984</b>	<b>\$2,708,780,347</b>	<b>33.03%</b>	<b>6.07%</b>
<b>INCOME</b>				
Individual	\$3,606,415,481 1/	\$3,859,355,758 2/		
Corporate	334,980,149	340,113,575		
Fiduciary	30,504,657	34,038,745		
<b>Subtotal</b>	<b>\$3,971,900,287</b>	<b>\$4,233,508,078</b>	<b>51.62%</b>	<b>6.59%</b>
<b>ESTATE &amp; INHERITANCE</b>				
Estate	\$61,872,646	\$82,798,012		
Inheritance	0	0		
<b>Subtotal</b>	<b>\$61,872,646</b>	<b>\$82,798,012</b>	<b>1.01%</b>	<b>33.82%</b>
<b>SEVERANCE</b>	<b>\$31,947,871</b>	<b>\$61,917,143</b>	<b>0.76%</b>	<b>93.81%</b>
<b>LOCAL TAXES</b>				
Baseball Stadium District Taxes	\$35,260,552	\$23,906,828		
City Sales Taxes	135,899,199	164,402,717		
County Lodging Taxes	2,466,714	2,634,758		
County Sales Taxes	292,039,005	327,480,200		
County Transit Sales Taxes	11,515,152	12,536,641		
Football Stadium District Taxes		15,279,737		
Local Improvement District Taxes	3,814,877	5,092,406		
Local Marketing District	726,512	1,739,048		
MV Specific Ownership—Class A	13,628,637	12,112,319		
RTD Sales and Use	211,330,585	228,580,635		
Rural Transportation Authority		533,253		
SCFD Sales and Use	35,251,563	38,094,195		
Short-term Rental Taxes	102,594	127,949		
<b>Subtotal</b>	<b>\$742,035,390</b>	<b>\$832,520,687</b>	<b>10.15%</b>	<b>12.19%</b>
<b>LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS</b>				
<b>MOTOR VEHICLE</b>				
Vehicle Registrations	\$156,195,628	\$157,596,791		
Motor Vehicle Operator Licenses	15,540,596	14,048,149		
Emissions	6,852,473	6,851,868		
Titles	4,637,037	4,483,304		
Drivers License Express Consent Fees	847,320	837,409		
IRP Due Other States	6,450,742	5,690,557		
License Reinstatement Fees	1,898,395	2,021,559		
Motor Vehicle Financial Responsibility	-55,013	-1,003		
Motor Vehicle Penalty Assessments	5,593,771	5,783,709		
Motor Vehicle Dealer/Sales Licenses	1,747,635	1,623,174		
Motor Vehicle Manufacturer Licenses	115,580	97,615		
Motorist Insurance Identification Database	4,049,351	4,081,744		
Passenger Mile Tax	618,394	626,155		
60-Day Harvest Permit	109,969	58,673		
<b>Subtotal</b>	<b>\$204,601,878</b>	<b>\$203,799,702</b>	<b>2.49%</b>	<b>-0.39%</b>



**COLLECTIONS BY SOURCE (CONTINUED)**

Fiscal Years 2000 and 2001

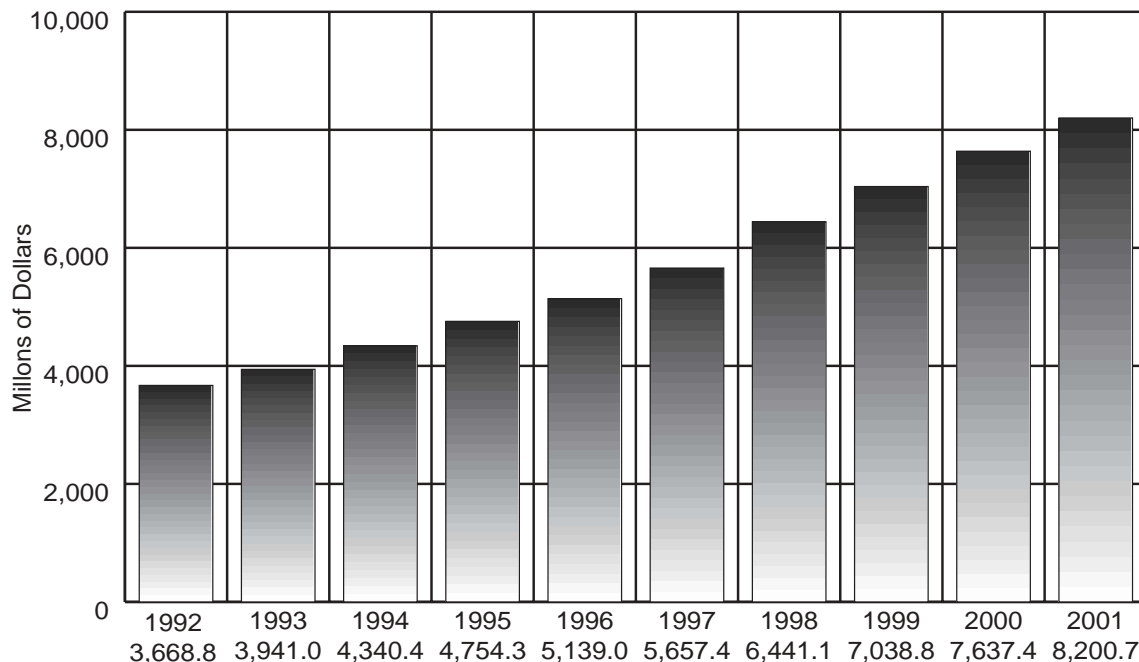
	2000	2001	Percent of 2001 Revenues Collected	Year-to- Year Percent Change
<b>REGULATORY AND BUSINESS</b>				
Cigarette Licenses	\$640	\$723		
Liquor Licenses	1,822,953	2,195,715		
Liquor Licenses 85% City	2,009,940	2,165,279		
Liquor Licenses 85% County	442,286	474,427		
Limited Stakes Gaming	1,513,925	975,358		
PUC Utility Supervision Fees	7,869,283	9,073,270		
Other PUC Hazardous Fees	202,698	178,761		
Racing Fees	87,804	90,210		
Recycled Tire Fees	2,340,861	2,115,967		
Restaurant Licenses/Fees	378,508	411,200		
Sales Tax Licenses	2,156,204	314,532		
Special Fuel Licenses and Permits	8,357	6,858		
Tobacco Products Licenses/Fines	2,458	2,433		
Trade Name Fees	631,367	649,968		
Underground Storage Tank Surcharge	16,103,570	24,476,138		
<b>Subtotal</b>	<b>\$35,570,853</b>	<b>\$43,130,837</b>	<b>0.53%</b>	<b>21.25%</b>
<b>OTHER RECEIPTS</b>				
Miscellaneous Receipts	\$30,857,897	\$29,803,866		
Revenue Department Service Fees	4,839,938	4,464,803		
<b>Subtotal</b>	<b>\$35,697,835</b>	<b>\$34,268,669</b>	<b>0.42%</b>	<b>-4.00%</b>
<b>NET COLLECTIONS</b>	<b>\$7,637,423,745</b>	<b>\$8,200,723,475</b>	<b>100.00%</b>	<b>7.38%</b>

1/ Includes \$643,343,668 refunded under Article X, Section 20

2/ Includes \$919,529,967 refunded under Article X, Section 20

**NET STATE AND LOCAL REVENUE COLLECTIONS**

Fiscal Years 1992 to 2001



## GROSS COLLECTIONS, NET COLLECTIONS AND ADMINISTRATIVE COSTS BY FUND AND TAX SOURCES 1/

Fiscal Year 2001

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
<b>GENERAL FUND:</b>				
Alcoholic Beverages 2/	\$35,398,743	\$35,274,505	\$1,617,263	4.6%
State Sales Tax 2/	1,831,438,002	1,817,450,754	4,996,425	0.3%
State Use Tax 2/	161,311,400	152,755,395	324,061	0.2%
Cigarette and Tobacco 2/	68,772,051	67,907,088	523,059	0.8%
Income Tax	4,627,955,369	4,233,508,078	19,036,403	0.4%
Death and Gift Tax 2/	84,541,892	82,798,012	70,307	0.1%
Racing	6,365,419	6,365,419	2,743,796	43.1%
Regulatory and Business	38,386,509	38,312,658	942,221	2.5%
Other Receipts, Fees, etc. 3/	42,411,112	42,055,329	2,882,084	6.8%
<b>TOTAL GENERAL FUND 1/</b>	<b>\$6,896,580,496</b>	<b>\$6,476,427,239</b>	<b>\$33,135,619</b>	<b>0.5%</b>
<b>HIGHWAY USERS TAX FUND:</b>				
Mileage and Fuel Taxes 4/	\$539,804,075	\$532,338,895	\$9,666,147	1.8%
Vehicle Registrations 5/	166,387,974	166,220,512	11,286,947	6.8%
Operators Licenses & Control 6/	21,374,599	21,371,919	20,309,214	95.0%
All Other Motor Vehicle 7/	7,828,004	7,810,262	2,576,180	32.9%
Emissions	6,852,372	6,851,868	1,166,406	17.0%
<b>TOTAL HIGHWAY USERS TAX FUND</b>	<b>\$742,247,023</b>	<b>\$734,593,456</b>	<b>\$45,004,894</b>	<b>6.1%</b>
<b>OTHER COLLECTIONS:</b>				
Gaming	\$89,199,212	\$88,956,541	\$6,505,835	7.3%
Severance Tax	80,027,577	61,917,143	258,437	0.3%
Local Government Sales Tax	826,380,207	820,408,367	8,678,037	1.1%
Other Special Funds 8/	19,467,575	18,420,729	15,272,783	78.5%
<b>TOTAL OTHER</b>	<b>\$1,015,074,570</b>	<b>\$989,702,780</b>	<b>\$30,715,092</b>	<b>3.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$8,653,902,089</b>	<b>\$8,200,723,475</b>	<b>\$108,855,605</b>	<b>1.3%</b>

1/ Classification is according to revenue fund and not appropriation fund.

2/ Does not reflect cash flow through Old Age Pension Fund.

3/ Includes miscellaneous collections and voter registration costs.

4/ Includes passenger mile, gasoline, and special fuels taxes. Includes Ports of Entry expenses.

5/ Includes vehicle registration fees and ownership taxes.

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

7/ Includes penalty assessments and other miscellaneous.

8/ Includes miscellaneous suspense, bonds, and special purpose funds.

## COST OF ADMINISTRATION

Fiscal Years 1992 to 2001

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2001	\$8,653,902,089	\$108,855,606	1.26
2000	8,149,688,523	102,687,504	1.26
1999	7,507,073,037	100,985,427	1.35
1998	6,917,177,354	100,081,074	1.45
1997	6,121,435,683	92,556,783	1.51
1996	5,548,885,904	79,059,932	1.42
1995	5,135,476,212	74,067,080	1.44
1994	4,682,404,523	71,240,924	1.52
1993	4,304,055,725	73,411,594	1.71
1992	4,037,458,439	69,126,979	1.71

1/ Administration excludes county clerk fees.

## ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 2001

Personal Services	\$68,911,473
Operating Expense	39,029,572
Capital Outlay	914,561
<b>Total Administrative Expense 1/</b>	<b>\$108,855,606</b>

1/ Includes federal funds in the amount of \$1,794,990

## TAXPAYER AUDIT AND REVIEW ACTIVITIES

Fiscal Year 2001

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	6,778	-	-	\$76,664,167	\$13,281,103	\$63,383,064 3/
Fair Share/Office Audits	31	69,461	-	69,333,469	-	69,333,469 3/
Taxpayer Service	-	-	159,639	25,545,088	121,963,065	(96,417,977)
<b>TOTALS</b>	<b>6,809</b>	<b>69,461</b>	<b>159,639</b>	<b>\$171,542,724</b>	<b>\$135,244,168</b>	<b>\$36,298,556</b>

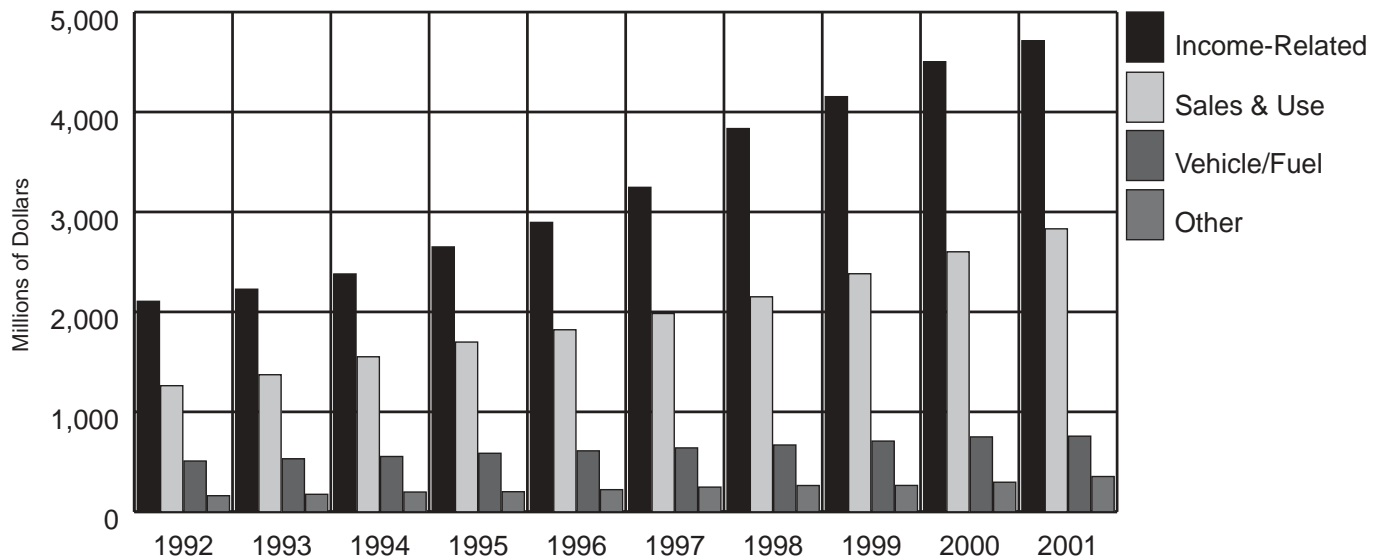
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

3/ Assessments plus refunds reduced or denied minus refunds approved.

## REVENUE COLLECTIONS

Fiscal Years 1992 to 2001



Income-Related	2,106.1	2,227.1	2,379.7	2,650.3	2,895.6	3,246.4	3,834.4	4,153.5	4,502.6	4,712.5
Sales and Use	1,261.9	1,371.5	1,551.1	1,698.4	1,821.4	1,984.2	2,151.1	2,381.9	2,601.4	2,831.3
Vehicle/Fuel	508.3	530.3	553.6	585.7	610.2	639.5	668.5	707.7	749.6	756.9
Other	161.2	175.2	198.0	201.1	221.7	247.2	263.2	264.0	296.1	353.2

## POPULATION BY COUNTY

COUNTY	1990 CENSUS	JULY 1, 1999	2000 CENSUS	2000 RANK	% CHANGE 1990 - 2000
Adams	265,038	330,285	363,857	5	37.3%
Alamosa	13,617	16,353	14,966	28	9.9
Arapahoe	391,511	488,368	487,967	4	24.6
Archuleta	5,345	9,581	9,898	36	85.2
Baca	4,556	4,551	4,517	51	-0.9
Bent	5,048	6,241	5,998	45	18.8
Boulder	225,339	279,465	291,288	6	29.3
Chaffee	12,684	16,347	16,242	26	28.1
Cheyenne	2,397	2,414	2,231	57	-6.9
Clear Creek	7,619	9,167	9,322	38	22.4
Conejos	7,453	8,024	8,400	39	12.7
Costilla	3,190	3,499	3,663	54	14.8
Crowley	3,946	4,858	5,518	48	39.8
Custer	1,926	3,596	3,503	55	81.9
Delta	20,980	27,365	27,834	17	32.7
Denver	467,610	532,066	554,636	1	18.6
Dolores	1,504	1,876	1,844	58	22.6
Douglas	60,391	162,023	175,766	9	191.0
Eagle	21,928	35,211	41,659	15	90.0
El Paso	397,014	501,987	516,929	3	30.2
Elbert	9,646	19,810	19,872	24	106.0
Fremont	32,273	44,519	46,145	12	43.0
Garfield	29,974	41,796	43,791	14	46.1
Gilpin	3,070	4,571	4,757	50	55.0
Grand	7,966	10,519	12,442	34	56.2
Gunnison	10,273	13,562	13,956	32	35.9
Hinsdale	467	750	790	62	69.2
Huerfano	6,009	7,634	7,862	41	30.8
Jackson	1,605	1,810	1,577	60	-1.7
Jefferson	438,430	520,390	527,056	2	20.2
Kiowa	1,688	1,783	1,622	59	-3.9
Kit Carson	7,140	7,707	8,011	40	12.2
La Plata	32,284	42,506	43,941	13	36.1
Lake	6,007	8,393	7,812	42	30.0
Larimer	186,136	237,314	251,494	7	35.1
Las Animas	13,765	16,119	15,207	27	10.5
Lincoln	4,529	6,689	6,087	44	34.4
Logan	17,567	18,786	20,504	22	16.7
Mesa	93,145	115,783	116,255	11	24.8
Mineral	558	718	831	61	48.9
Moffat	11,357	12,882	13,184	33	16.1
Montezuma	18,672	23,163	23,830	19	27.6
Montrose	24,423	32,167	33,432	16	36.9
Morgan	21,939	27,016	27,171	18	23.8
Otero	20,185	21,272	20,311	23	0.6
Ouray	2,295	3,537	3,742	53	63.1
Park	7,174	14,218	14,523	30	102.4
Phillips	4,189	4,620	4,480	52	6.9
Pitkin	12,661	14,341	14,872	29	17.5
Prowers	13,347	14,122	14,483	31	8.5
Pueblo	123,051	138,498	141,472	10	15.0
Rio Blanco	6,051	7,103	5,986	46	-1.1
Rio Grande	10,770	12,292	12,413	35	15.3
Routt	14,088	18,195	19,690	25	39.8
Saguache	4,619	6,176	5,917	47	28.1
San Juan	745	539	558	63	-25.1
San Miguel	3,653	6,003	6,594	43	80.5
Sedgwick	2,690	2,716	2,747	56	2.1
Summit	12,881	20,301	23,548	20	82.8
Teller	12,468	21,303	20,555	21	64.9
Washington	4,812	5,243	4,926	49	2.4
Weld	131,821	174,339	180,936	8	37.3
Yuma	8,954	9,787	9,841	37	9.9
<b>STATE TOTALS</b>	<b>3,294,473</b>	<b>4,154,269</b>	<b>4,301,261</b>		<b>30.6%</b>

## Department of Revenue Locations

### **DRIVER'S LICENSE LOCATIONS**

#### **FULL-SERVICE OFFICES —**

Akron, Alamosa, Arapahoe County, Aurora, Avon, Boulder, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs,\* Cortez, Delta, Denver: 1865 W. Mississippi, Durango, Evergreen, Fort Collins,\* Fort Morgan, Frisco, Glenwood Springs, Grand County, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lakewood Drive Test Center, Lamar, Leadville, Longmont, Loveland, Montrose, Northglenn, Parker, Pueblo, Saguache County, Security, Springfield, Steamboat Springs, Sterling, Trinidad

#### **LIMITED SERVICE OFFICES —**

Arvada, Denver (RTD Plaza, Five Points Plaza), Lakewood Limited, Littleton, Southwest Plaza, Westminster Mall, Buckingham Square Mall, Southeast Aurora, Colorado Springs (Chapel Hills Mall, Skyway Plaza)

#### **AIR CARE COLORADO TESTING STATIONS—**

Arvada, Aurora, Boulder, Broomfield, Castle Rock, Commerce City, Denver (2 stations), Golden, Littleton (2 stations), Longmont, Northglenn, Parker, Sheridan

### **TAXPAYER SERVICE CENTERS —**

Colorado Springs\*, Denver, Fort Collins\*, Grand Junction, Pueblo\*

### **LIQUOR ENFORCEMENT OFFICES —**

Denver, Greeley, Grand Junction, Pueblo, Colorado Springs

### **LIMITED STAKES GAMING OFFICES —**

Lakewood, Central City, Cripple Creek

### **LOTTERY OFFICES —**

Pueblo (headquarters), Denver, Fort Collins, Grand Junction

### **PORTS OF ENTRY LOCATIONS —**

#### **PRIMARY PORTS —**

Cortez, Dumont, Fort Collins, Fort Morgan, Lamar, Limon, Loma, Monument, Trinidad

#### **MOBILE PORT ASSIGNMENT AREAS —**

Locations above and one in the Denver Metro area

#### **SECONDARY PORT—**

Platteville

### **COMPLIANCE DISTRICT OFFICES —**

Colorado Springs\*, Denver, Durango, Fort Collins\*, Grand Junction, Greeley, Pueblo

### **FIELD AUDIT DISTRICT OFFICES —**

Colorado Springs\*, Denver, Fort Collins\*, Grand Junction, Pueblo\*, Colorado; San Francisco, California; New York City Area; Dallas, Texas

\* Regional Service Center

## Taxes at a Glance

### Alcohol & Fermented Malt Beverages: Title 12, Articles 46, 47

Beer	8¢/gallon
Hard Cider (apple/pear)	8¢/gallon
Wine	7.33¢/liter*
Spirituous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$10/ton

\* Surcharges: 1¢ for all wine; in addition, graduated annual rate of 5¢, 3¢, and 1¢ for Colorado wine.

Imposed upon manufacturers or wholesalers of alcoholic beverages (or fermented malt beverages, i.e., beer containing 0.5 to 3.2% alcohol) that are sold, offered for sale, or used in the state.

The manufacturer or wholesaler must file a monthly return and remit the tax by the 20th day of the month subsequent to the beverage's sale or disposal during the current month.

### Cigarette & Tobacco Products: Title 39, Articles 28, 28.5

Cigarettes	20¢/package (10 mills/cigarette)
Other Tobacco Products	20% of manufacturer's list price

Imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state; tobacco product distributors/first receivers collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products.

Cigarette tax is paid by wholesalers who purchase tax stamps and affix them to the packages or who use a DOR-approved metering machine which imprints/impresses a payment stamp upon the packages. Distributors remit tax by the 10th day of the month subsequent to purchase; they receive a 4% discount from the stamp's face value for collection expense. Tobacco product distributors file quarterly returns, paying the tax by the 20th day of the month which follows the end of a quarter. Distributors deduct 3 1/3% of the tax due as payment of their expenses of collection and remittance.

### Estate: Title 39, Article 23.5

Amount equal to state death tax credit allowable by federal estate tax regulations.

Imposed upon a decedent's estate when death occurred on or after January 1, 1980. When the filing of a federal estate tax return is not required, a state return is similarly not required. Colorado inheritance tax is imposed if the death occurred on or before December 31, 1979. Colorado gift tax is imposed on gratuitous property transfers that occurred on or before December 31, 1979.

### Gaming: Title 12, Article 47.1

July 1999 - June 2001

AGP*	AGP Tax
\$0 - \$2,000,000	0.25%
\$2,000,001 - \$4,000,000	2.0%
\$4,000,001 - \$5,000,000	4.0%
\$5,000,001 - \$10,000,000	11.0%
\$10,000,001 - \$15,000,000	16.0%
\$15,000,001 +	20.0%
State Device Fee	None

\*AGP (Adjusted gross proceeds) is total gaming receipts minus payouts and other adjustments.

Imposed upon limited gaming establishment retailers/operators who must file a monthly return and remit the tax in a filing dated not later than the 15th of the subsequent month.

### Income: Title 39, Article 22

Individuals, Fiduciaries, and Corporations	4.63% of Colorado taxable income*
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\*Colorado taxable income is federal taxable income with Colorado modifications and adjustments.

Imposed upon the privilege of earning/receiving income in (or as resident of) the state. Corporations are not "residents." Individuals and fiduciaries may be residents or non-residents. Residency determines whether 100% or some lesser proportion of the entity's income is allocated to Colorado. Procedures for collections are analogous to federal procedures (i.e., withholding, estimated tax declarations). Residents are allowed credits for tax payments to other states. Return requirements are annual, in general, and are due on the 15th day of the 4th month following the tax year's close. Other requirements are imposed for withholding and estimated tax payments.

### Mileage and Fuel: Title 42, Article 3 Title 39, Article 27

Passenger-mile	1.0 mill/passenger/mile
Gasoline	22¢/gallon
Special Fuel	20.5¢/gallon

Passenger-mile tax is imposed upon owners and operators of vehicles with a passenger-carrying capacity of 15 or more and used for the transportation of passengers for compensation. The tax is one mill for each passenger transported for a distance of one mile outside the boundaries of a city. A quarterly tax return is due on the last day of the month following the end of each quarter. Gasoline tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on gross

gallons acquired less a 2% shrinkage allowance. Using net gallons, the tax is computed less a 1/2% allowance for collection costs. Special fuel tax is imposed on licensed distributors acquiring special fuel for storage and subsequent sales based on gross gallons. The tax is computed less a 1% allowance for collection costs. Both gasoline and special fuel tax are reported each month on the gasoline and special fuel distributor's monthly report, which is due on the 25th day following the end of the reporting month.

Owners and operators of commercial interstate operated vehicles pay the special fuel tax each quarter based on the amount of fuel used on Colorado roads. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

**Motor Vehicle:  
Title 42**

**State Registration Fees (Basic): 1/**

**Passenger Vehicles: 2/, 3/**

2,000 lbs or less	\$10.00
2,001-4,500 lbs	\$10.00+0.20/100lbs
4,501 lbs and over	\$17.10+0.60/100lbs

**Passenger Buses for Hire:**

\$29+\$1.70/seat (seats 1-14);+\$1.25/seat for each seat over 14

**Motorcycles:** \$7.00

**Farm Trucks/Truck-Tractors: 2/, 3/**

Up to 2,000 lbs	\$10.20
2,001-4,500 lbs	\$10.20+.20/100lbs
4,501-5,000 lbs	\$17.10+.60/100lbs
5,001-10,000 lbs	\$19.95+.45/100lbs
10,001-16,000 lbs	\$43.20+1.20/100lbs
16,001 lbs and over	\$115.50+1.50/100lbs

**Colorado-Plated Commercial Trucks: 2/, 3/**

Up to 2,000 lbs	\$11.60
2,001-3,000 lbs	\$11.80+.20/100lbs
3,001-3,500 lbs	\$14.20+.20/100lbs
3,501-4,500 lbs	\$20.10+.60/100lbs
4,501-10,000 lbs	\$39.00+2.00/100lbs
10,001-16,000 lbs	\$148.50+1.50/100 lbs

**School Buses:**

\$18.00+ \$0.50/seat above 25 seats

**Trailers:**

Up to 2,000 lbs	\$6.50
2,001 lbs and over	\$11.50

**Semitrailers:** \$11.00

**Recreational Trucks: 2/, 3/, 4/**

Up to 2,000 lbs	\$11.60
2,001-3,500 lbs	\$11.80+.20/100 lbs
3,501-4,500 lbs	\$20.10+.60/100 lbs
4,501-6,500 lbs	\$29.10+.60/100 lbs

**Trailer Coaches:** \$11.00

**Motor Homes: 2/, 3/**

Up to 2,000 lbs	\$10.00
2,001-4,500 lbs	\$10.20+.20/100 lbs
4,501-6,500 lbs	\$17.10+.60/100 lbs
6,501 lbs and over	\$28.80+.30/100 lbs

**Other Registration Fees: 5/**

Motorcycle Dealer Demo Plates:

First plate	\$27.00
Next five plates (per)	\$9.50
Subsequent plates (per)	\$12.00

"In Transit" Plates:

First plate	\$32.00
Next five plates (per)	\$9.50
Subsequent plates (per)	\$12.00

Dealer Full Use Plates \$227.00

Motorcycle Full Use Plates \$103.00

Personalized Basic Plates:

First year	+\$35.00
Transfers	\$13.00
Annual renewals	+\$25.00

Designer Plates: +\$25.00

Personalized Designer Plates

First year	+\$60.00
Transfers	\$13.00
Annual renewals	+\$50.00

Radio/TV Call Letter Plates: +\$5.00

Amateur Radio Call Letter Plates: +\$2.00

Collector's Plates (5 year fee) Basic\*5

Disabled Vet/P.O.W./Purple Heart Plates (1 set) \$0

Horseless Carriage (5 year fee) +\$12.50

Purple Heart/National Guard (one time additional fee) +\$10.00

Pearl Harbor (one time fee) +\$10.00

Special organization (one time additional fee) +\$35.00

Street Rod (renewals same as personalized basic) +\$35.00

**Driver License Fees:**

Original/Renewal (Basic) \$15.00

Original/Renewal (CDL) \$25.00

CDL Driver's Test \$100.00

Duplicate/Reissue License:

First instance	\$5.00
Subsequent	\$10.00

Motorcycle Endorsement /Surcharge \$1.00

Motorcycle Only/Endorsement \$16.00

Original/Renewal I.D. Card \$3.50

Senior I.D. Card \$0



**Driver/Traffic Records Fees: 6/**

Driver Reinstatement fee	\$40.00
Driver History	\$2.20
Duplicate Registration Information	\$2.20
1 Year expiration date extension	\$3.00
Military expiration date extension	\$0

**Title Fees:**

Original (through county clerks)	\$9.50
Duplicate title	\$8.20
Search fee	\$2.20
Dealer title	\$25.00

**Heavy Vehicle Registration Fees:**

Intrastate/Interstate GVW Trucks and Tractors: 1/, 2/, 7/

**Private Carriers:**

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$334 - \$494
30,001 - 48,000	\$634 - \$944
48,001 - 74,000	\$1,154 - \$1,854
74,001 +	\$1,979

**Common or Contract Carriers**

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$444 - \$664
30,001 - 48,000	\$774 - \$1,134
48,001 - 74,000	\$1,434 - \$2,264
74,001 +	\$2,354

**Vehicles Operated Less Than 10,000 Miles/Year**

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$334 - \$384
30,001 - 48,000	\$444 - \$584
48,001 - 74,000	\$604 - \$694
74,001 +	\$714

**End Notes:**

- 1/ Registration fees include the following additional fees if appropriate: \$2 County Clerks, \$1.50 Local Road/Bridge, \$0.50 motorist insurance identification date base, and \$0.50 Emissions for Class A, B, & C vehicles. (See Ownership Section). Emission-tested vehicles pay an additional \$2.20 at county registration in the Air Program area; Colorado-based I.R.P. vehicles pay an additional \$1.50. Intrastate and Colorado-based I.R.P. vehicles pay an emergency medical services surcharge of \$1. New air-conditioned vehicles sold in Colorado pay an air conditioner surcharge of \$2 at the time of purchase.
- 2/ Additional \$12 if under seven years old, \$10 if seven, eight, nine or ten years old, and \$7 if eleven years or older for road improvements.
- 3/ Variable portion of charge is based on difference between weight class and actual vehicle weight; 1-99 pounds are charged the rate for 100 pound "breaks."
- 4/ Non-commercial trucks weighing less than 6,501 pounds used for recreation.
- 5/ Classes with a "+" pay for basic plate for their grouping before paying these additional fees.

6/ Certified report copies cost an additional \$0.50.

7/ Includes additional fee of \$10 for road improvements.

**Motor Vehicle Ownership Tax:**

A property tax is imposed on motor vehicles that is apportioned among localities within the owner's county in the same manner as other property taxes. Statutory rate schedules are applied to the vehicle's taxable value by vehicle class. "A & B" tax base, 16,000 lbs. or less: 75% of manufacturer's suggested retail price.

Tax Classes: "A & B" tax base, over 16,000 lbs: full purchase price.

"C & D" tax base: 85% of manufacturer's suggested retail price.

"F" tax base: 85% of manufacturer's suggested retail price or 100% of the original retail price.

"A" includes motor vehicles and trailers used in interstate business to carry persons or property.

"B" includes motor vehicles and trailers used in intrastate business to carry persons or property.

"C" includes motor vehicles not included in "A" or "B".

"D" includes utility and camper trailers as well as trailer-coaches.

"F" includes mobile machinery and self-propelled construction equipment.

**Tax Rate by Vehicle Class & Age**

Year of Service/Class	Tax Rate Applied to Value
1st/All Classes	2.10%
2nd/All Classes	1.50
3rd/ "A,B,C, & D"	1.20
3rd/ "F"	1.25
4th/ "A,B,C, & D"	0.90
4th/ "F"	1.00
5th to 9th/"A,B,C, & D" 1/	0.45
5th/ "F"	0.75
6th to 10th/ "F" 2/	0.50
10th and subsequent/"A"	\$3
10th and subsequent/"B,C"	\$3
10th and subsequent/ "D" 3/	0.45

**End Notes:**

- 1/ or \$10, whichever is greater.
- 2/ or \$5, whichever is greater.
- 3/ or \$3, whichever is greater.

**Motor Carrier Services:**

**Special Laden Weight Registration Fees (72 Hour Permit Fees)**

Declared Gross Vehicle Weight	Fee
10,001 - 30,000	\$60
30,001 - 60,000	\$70
60,000 +	\$80

In lieu of paying registration fees, an interstate truck or truck tractor may obtain a special laden weight registration. The registration is valid for 72 hours and allows the operation of the vehicle when loaded.



Temporary Commercial Registration Permit  
(60 Day Agricultural Permit)

Vehicle Configuration	Registration Permit
Single Unit (2 axles)	\$80
Single Unit (3 + axles)	\$120
Combination Unit (any number of axles)	\$200

In lieu of paying commercial declared gross vehicle weight fees (private, common/contract, low mileage), the owner or operator of any farm truck or truck tractor may obtain a temporary commercial registration permit. The permit is valid for 60 days and permits the commercial operation of the vehicle solely in harvest operations.

**Pari-Mutuel Racing:**

**Title 12, Article 60**

**Horse Racing:**

Distribution to General Fund:

Simulcasts:

Handle from all wagers 0.75%

Live Racing: The greater of:

Handle from all wagers 0.75%  
or \$2,500 per race day \$2,500

Distribution to C.S.U. School of Veterinary Medicine

Handle from all "Exotic" wagers 0.25%

Held in escrow for horse owners and breeders fund

Handle from "Win, Place, Show" wagers 0.50%

Handle from "Exotic" wagers 1.50%

**Greyhound Racing:**

Distribution to General Fund:

Handle from all in-state wagers 4.50%

Colorado-based horse and greyhound race and/or simulcast facility operators must remit all taxes by the fifteenth day of the calendar month immediately following the month in which sum was received and/or earned.

**State Sales and Use Taxes:**

**Title 39, Article 26**

Local taxes are additional.

Sales/Use 3.0% of taxable value (through 12-31-00)  
2.9% of taxable value (effective 1-1-01)

Sales tax is levied upon purchase price of retail sales of tangible personal property. Sales tax is imposed upon the purchaser of tangible personal property and collected and remitted by vendors. If no sales tax is paid, the buyer must remit use tax to DOR. Sales and use tax also applies to certain defined services (e.g., telephone service). Taxable items include lodging, restaurant food/drink sales, rental autos, and similar items. Sales tax returns are due monthly (if tax liability is \$300 or more) or quarterly (if tax liability is less than \$300). Wholesalers file annually. Vendors are given a discount of 3 1/3% of taxes due to cover collection expense.

Consumer use tax must be paid by the purchaser of goods in cases when the seller did not or could not collect sales tax (for example, purchases from an out-of-state retailer who does not collect Colorado sales tax). Use tax is deemed to be owed when the article purchased is actually used or after delivery is completed, as well as when

keeping, storing, withdrawing from storage, moving, installing, or performing any other act by which control of the article is assumed by the purchaser. Retailer use tax applies to out-of-state vendors that solicit or sell tangible personal property to Colorado residents but that do not maintain a place of business in Colorado.

**Sales Tax Glossary:**

**Gross Sales:** Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.

**Wholesale Sales:** Sales to other licensed dealers for purpose of resale.

**Retail Sales:** Gross sales less wholesale sales.

**Total Deductions:** Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious or charitable organizations; admissions; lodging over 30 days; gasoline; cigarettes; food for home consumption; prescription drugs and prosthetics; certain machinery and machine tools; livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

**Net Taxable Sales:** Gross sales less total deductions.

**Severance:**

**Title 39, Article 29**

**Oil/Gas Production:**

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

**Metallic Minerals: 2/**

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

**Molybdenum:**

\$0.05/ton of ore. Exemption for the first 625,000 tons produced each quarter.

**Oil Shale:**

1-4% on gross production beginning 180 days after commercial viability; exemption of 15,000 tons oil shale or 10,000 barrels of shale oil/day.

**Coal:**

\$0.54 per ton. Exemption for first 300,000 tons produced each quarter. Underground production is allowed a 50% tax credit. Lignite coal (standard D3888) is given a further 50% credit.

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

**End Notes:**

1/ Increment applies to excess over lower limit of class.

87.5% of ad valorem taxes paid is allowed as a credit for oil and gas production.

2/ Ad valorem taxes paid or assessed are credited.

## Legislative Digest

Following is a list of new laws enacted by the Sixty-Third General Assembly during the first regular session that pertains to operations of the Department of Revenue. Effective dates are listed after each summary.

### INCOME TAX LAWS:

**HB 01–1001** For income tax years commencing on or after January 1, 2001, adds lump-sum distributions from pension and profit sharing plans and certain interest income from state and local bonds to adjusted gross income for determining a qualified individual's state sales tax refund in years in which state revenues are in excess of the constitutional limitation on state fiscal year spending (TABOR). Modifies who may claim a refund by requiring persons under a specific age to have a state income tax liability in order to qualify. Effective 8/8/01.

**HB 01–1005** Grants relief from Colorado income tax liability and associated interest and penalties in cases where an individual files a joint income tax return upon which the individual's spouse, without the knowledge of the individual, has understated income tax liability. Allows such relief only in cases where the individual has been granted relief from federal income tax liability. Specifies that such relief shall be comparable to the federal relief granted. Effective 8/8/01.

**HB 01–1086** For income tax years commencing on or after January 1, 2001, establishes an agriculture value-added development fund program to be implemented by the Colorado agricultural value added development board. Authorizes the board to make grants, loans, loan guarantees, and equity investments and to offer income tax credits to eligible value-added agricultural cooperatives and agricultural businesses. Limits the aggregate amount of income tax credits certified by the authority to no more than \$4 million per fiscal year. Effective 5/30/01.

**HB 01–1090** For income tax years commencing on or after January 1, 2003, increases the maximum income tax credit for donation of a conservation easement from \$100,000 to \$260,000. Limits the aggregate total of refunds and credits claimed to \$50,000 per tax year, up from \$20,000 per tax year. Effective 1/1/03.

**HB 01–1179** Requires a taxpayer to file an amended Colorado income tax return when the internal revenue service makes a final determination of the taxpayer's federal taxable income. Effective 8/8/01.

**HB 01–1257** For income tax years commencing on or after January 1, 2001, adds dentists to the list of health care professionals that may claim the existing state income tax

credit for health care professionals practicing in rural health care professional shortage areas. Similarly, for any income tax year commencing on or after January 1, 2002, allows dental hygienists practicing in rural health care professional shortage areas to claim the tax credit. Effective 7/1/01.

**HB 01–1304** Clarifies that the deadline for taxpayers to file claims for refund or credit of income tax is based on the period provided for filing a claim for refund of federal income tax plus one year and is extended by the length of any extensions granted by the internal revenue service. Effective 8/8/01.

**HB 01–1312** Repeals and reenacts provisions that require taxpayers to declare and pay estimated state income tax. Requires that individual taxpayers make estimated tax payments in four equal payments throughout the year. Establishes penalties for underpayment of estimated taxes by corporations and individuals. Allows for a waiver of penalty under certain conditions. Effective 8/8/01.

**HB 01–1313** For income tax years commencing on or after January 1, 2001, if excess state revenues for the state fiscal year that ends in that income tax year exceeds \$200 million, as annually adjusted for growth in personal income, allows taxpayers to claim a refundable state income tax credit in the amount of \$500 for any resident individual taxpayer who: operates a foster care home during the taxable year; provides one or more children with 24-hour family care for at least 180 days of the taxable year; and incurs non-reimbursed expenses in connection with providing foster care for one or more children. Effective 5/30/01.

**HB 01–1337** Establishes the Colorado pet overpopulation authority as a corporate body and a political subdivision of the state, and also creates a pet overpopulation fund. For income tax years commencing on or after January 1, 2001, creates an income tax checkoff to provide funds for the Colorado pet overpopulation authority. Repeals the checkoff on January 1, 2004. Provides that this checkoff is subject to the statutory 10 percent threshold for retaining a voluntary contribution line on the income tax form. Effective 8/8/01.

**HB 01–1364** Corrects the marriage penalty modification to federal taxable income allowed under Colorado law to ensure that taxpayers who are blind or over 65 do not lose the benefit of any additional standard deduction. Clarifies the statute concerning the income tax credit available to taxpayers who purchase long-term care insurance. Clarifies the conditions for claiming an income tax credit for health care professionals who practice in a rural health care professional shortage areas. Clarifies the income tax provisions for the claiming of a modification for net capital gains earned on property that

was acquired before May 9, 1994. Specifies that the income tax credit for conservation easements is available to partnerships, S corporations or other similar pass-through entities. Modifies the credit allowed for individuals contributing matching funds for individual development accounts. Effective 8/8/01.

**SB 01–37** On and after October 1, 2002, requires the department to forward to the state treasurer information regarding state income tax refunds or grants for property taxes, rent or heat or fuel expenses assistance represented by warrants that have not been presented for payment within 6 months from their date of issuance and that have been canceled by the department. Also requires the department to transfer money equal to the canceled warrants. Effective 8/8/01.

**SB 01–150** Requires that an individual who is eligible for participation in the individual development account program to be a United States citizen who resides in Colorado. Clarifies that the organization administering the tax credit is responsible for providing information to the charitable donors on the amount that may be claimed for the tax credit. Effective 4/19/01.

**SB 01–200** Continues the western slope military veterans' cemetery income tax check-off program until January 1, 2005. Exempts the program from the requirement of receiving at least 10 percent of the total amount contributed through all income tax checkoffs. Effective 5/5/01.

#### **LIMITED GAMING LAWS:**

**SB 01–46** Increases the level of offense committed by an unlicensed person convicted of using or possessing an unlawful device at a licensed gaming establishment or operating a cheating device from a class 1 misdemeanor to a class 6 felony. Effective 7/1/01.

#### **LIQUOR AND TOBACCO ENFORCEMENT LAWS:**

**HB 01–1015** Requires an applicant for the transfer of a liquor license to submit information to the local licensing authority stating that all accounts for alcohol beverages sold to the applicant are paid. Effective 7/1/01.

**HB 01–1297** Prohibits a retail gaming tavern liquor licensee that is licensed only for on premise consumption from knowingly permitting a customer to remove an alcohol beverage from the premises. Creates a safe-harbor from such prohibition if the licensee stations personnel at public exits to prevent removal of alcohol beverages or posts a sign advising the customer that removal and public consumption of such a beverage is illegal. Effective 7/1/01.

**SB 01–73** Directs the division of liquor enforcement to perform a minimum number of random inspections of businesses that sell cigarettes and tobacco products at retail

as required by federal regulations. Increases the sanction for a first offense for the sale of cigarettes and tobacco products to minors from a written warning to a fine of \$25. For juveniles convicted of or adjudicated for a first offense of purchasing or attempting to purchase cigarettes or other tobacco products, allows the court, in lieu of a fine, to sentence the juvenile to participate in a tobacco education program. Parts effective 5/30/01 and 7/1/01.

**SB 01–156** Authorizes a manufacturer of spirituous liquors to conduct tastings and sell spirituous liquors of its own manufacture for consumption on the premises and at one other licensed location. Effective 4/12/01.

#### **MOTOR VEHICLE AND TRAFFIC LAWS:**

**HB 01–1017** Beginning January 1, 2002, allows the department of revenue to establish by rule a periodic vehicle registration program whereby an owner of a utility trailer or mobile machinery can elect to register such vehicle for a 5-year period upon payment of a 5-year registration fee and a 5-year specific ownership tax. Further allows the department to establish by rule that an owner of a vehicle that is model year 1982 or newer that is not a motorcycle can elect to register the vehicle for a 2-year period upon payment of a 2-year registration fee and 2-year ownership tax. Effective 5/30/01.

**HB 01–1025** Requires anyone seeking to inspect motor vehicle or driver records maintained by the department of revenue to sign an affidavit of intended use, along with the existing requester release form, that indicates that the requester will not resell or transfer the information or use it in a manner not authorized by law. Makes a person who resells or transfers information or uses it in a manner not authorized by law liable to any injured party for treble damages, reasonable attorney fees, and costs. Effective 8/1/01.

**HB 01–1100** Beginning September 1, 2001, increases the vehicle title and the title lien filing fees from \$6.50 to \$7.20. Also increases the fee to obtain a duplicate certificate of title from \$7.50 to \$8.20. Further imposes a temporary vehicle title fee of \$2.30 for fiscal years 2001-02 through 2003-04. Instructs the department of revenue to use the fee increases to pay for the administration of the distributive data processing system, including upgrades to the system. Renames the distributive data processing system the "Colorado state titling and registration system" and the special purpose account in the Highway Users Tax Fund the "Colorado state titling and registration account". Effective 7/1/01.

**HB 01–1115** Requires holders of a used motor vehicle dealer's license to disclose to a consumer whether the dealer will receive any compensation from both the consumer and the owner of the vehicle as a result of the sale, exchange, or lease of a motor vehicle not owned by the licensee prior to the completion of the transaction rather than prior to any negotiation, as required under current law. Effective 8/8/01.

**HB 01–1124** Removes the department of revenue’s authority to create new, nonstatutory special license plates. Authorizes the continuing use of special license plates that were approved prior to January 1, 2001, under existing agreements as long as the plates continue to be issued to at least 250 vehicles. Requires all persons who seek new group special license plates to certify by March 1 of each year that at least 2,000 of such plates will be issued in the first year. Prohibits the issuance of group special license plates to a for-profit business entity. Effective 8/8/01.

**HB 01–1125** Requires the department of revenue to verify that a first-time applicant for an instruction permit, driver’s license, or identification card in Colorado meets the legal requirements, including age, identity, and residency, before issuing such license or card. Requires the department to issue a temporary permit until such verification is complete and a permanent license or instruction permit is issued. Requires the department to implement an invisible security feature capable of authenticating the driver’s license and to use comparative image technology to verify the applicant’s identity. Prohibits the issuance of multiple driver’s licenses and identification cards to an applicant. Imposes an additional 60-cent fee on the issuance of driver’s licenses and identification cards. Effective 7/1/01.

**HB 01–1203** Specifies that military license plates may be issued to any passenger vehicle but limits passenger trucks to an empty weight of 12,000 pounds. Effective 8/8/01.

**HB 01–1210** Authorizes the department of revenue to conduct telephone or other electronic hearings in situations where individuals have committed driving offenses that may cause such individuals to lose their driver’s licenses, including suspensions and revocations for motor vehicle related convictions, excessive points on driver’s licenses, driving without motor vehicle insurance, and revocations for alcohol related driving offenses. Directs the department of revenue to consider the circumstances of the licensee and the law enforcement officer when making the decision to conduct an electronic hearing. Effective 5/23/01.

**HB 01–1284** Requires any male United States citizen or immigrant who is at least 18 years of age but less than 26 years of age to comply with federal selective service requirements when applying to receive: an instruction permit; driver’s license; commercial drivers license; license renewal; or an identification card or renewal or duplicate of any such card. Directs the department of revenue to forward to the federal selective service system information about such applicants in an electronic format. Effective 8/8/01.

**HB 01–1294** Makes conforming language in order to clarify the vehicle registration fee amounts to be collected in years when the state revenues exceed the TABOR limitation and the amounts to be collected in years when the revenues do not exceed the TABOR threshold. Bases the decision on whether to reduce registration fees on Legislative Council’s March forecast of TABOR excess revenues. Effective 5/22/01.

**HB 01–1307** Directs the department of state to develop or acquire a computerized voter registration and election management system to replace the consolidated data processing system maintained by the department of revenue. Permits county clerks and recorders who currently use the consolidated data processing system to use the new system without charge. Permits other county clerks and recorders to use the new system for a fee. Authorizes the department of state to transfer ownership of any system hardware it provides to the county clerk, who is responsible for its maintenance. Parts effective 5/18/2001 and 1/1/02.

**HB 01–1351** Authorizes the department of revenue to revoke the drivers’ licenses of Indians whose reservation driving privileges have been revoked in tribal proceedings that meet minimum due process standards. Effective 4/12/01.

**HB 01–1371** Clarifies that the medical use of marijuana shall not constitute a defense to any charge of driving under the influence or driving while impaired. Effective 4/27/01.

**HB 01–1402** Directs the department of public health and environment and the department of revenue to renew the motor vehicle enhanced emissions inspection contract for a term of 2 years. Allows the contract to be again renewed for a single 4-year term or to be rebid. Directs the air quality control commission to consider alternative technologies for implementation at the end of the 2-year period, and requires that the new contract require the contractor to provide any such alternative inspection technologies. Repeals the requirement that vehicles must display emissions stickers. Effective 6/5/01.

**SB 01–5** Adds a definition of “commercial vehicle” to the motor vehicle registration statutes. Clarifies the definition of “noncommercial or recreational vehicle”. Requires an applicant for registration to declare whether the vehicle is a commercial vehicle. Effective 5/18/01.

**SB 01–35** Changes the taxable value of class A and B personal property that is 16,000 pounds or less empty vehicle weight from the actual purchase price to 75 percent of the manufacturer’s suggested retail price for the purposes of specific ownership tax. Instructs the department of revenue to make retroactive specific ownership tax adjustments in the form of credits against such future taxes. Effective 5/22/01.

**SB 01–109** Extends the automatic termination date of the motorist insurance identification database program to July 1, 2003. Continues the no-fault motor vehicle insurance act until July 1, 2002. Lowers the maximum registration fee for the program from \$1 to 50 cents. Authorizes the department of revenue to fine insurers for failure to comply with the department’s rules concerning the program and to suspend the registration of motor vehicle owners who do not respond in a timely manner to a notice that their vehicle is not properly insured. Effective 5/22/01.



**SB 0–220** Directs the department of revenue to issue special license plates to honorably discharged, retired, reserve, and active members of the United States Marine Corps. Requires an applicant for a special license plate to present proof that the applicant was honorably discharged or is an active or reserve member of the United States Marine Corps. Effective 5/30/01.

## **SALES AND USE TAX LAWS**

**HB 01–1081** For the fiscal year commencing on July 1, 2002, if state revenues are in excess of TABOR limits, allows a qualified taxpayer to claim a refund of 50 percent of the state sales and use tax paid during that fiscal year on the sale, purchase, storage, use or consumption of tangible personal property, including machinery, used in Colorado directly and predominantly for research and development. For fiscal years commencing on or after July 1, 2003, if the state revenues are in excess of TABOR limits for that fiscal year, increases the refund to 100 percent of sales and use taxes paid. Requires a taxpayer claiming the refund to submit an application, including any required documentation, to the department of revenue between January 1 and April 1 of the state fiscal year immediately following the state fiscal year for which the refund is claimed. Effective 8/8/01.

**HB 01–1132** Authorizes the board of directors of the regional transportation district, Denver metropolitan scientific and cultural facilities district, or the metropolitan football stadium district to adopt a resolution annexing unincorporated territory that is completely surrounded by the district. Prohibits annexation of certain territory that is not immediately adjacent to the district. Effective 8/8/01.

**HB 01–1172** Authorizes a multi-jurisdictional housing authority to operate housing programs that provide affordable housing. Authorizes authorities to levy sales taxes, use taxes, property taxes and development impact fees. Caps the sales and use tax rate at 1 percent and the property tax rate at 5 mills. Exempts any sales and use tax imposed by the authority from the existing statutory 6.90 percent sales tax limitation. Effective 6/5/01.

**HB 01–1212** For calendar years beginning on or after January 1, 2002, requires any vendor whose liability for state sales tax for the previous calendar year exceeded \$75,000 to use electronic funds transfers to remit all state and local sales taxes to the department of revenue. Effective 8/8/01.

**HB 01–1223** Exempts from sales and use taxes the sale, storage, use or consumption of bingo equipment by a bingo- raffle licensee. Effective 7/1/01.

**HB 01–1256** Expands the existing definition of “farm equipment” that is exempt from sales and use taxes to include sales, storage, use and consumption of dairy equipment regardless of purchase price. Effective 7/1/01.

**SB 01–55** Changes the definition of “farm equipment” that is exempt from sales and use taxes to include sales, storage, use and consumption of shipping pallets, crates or aids used in the transfer or shipping of agricultural products. Effective 7/1/01.

## **MISCELLANEOUS LAWS**

**HB 01–1060** Allows state agencies that collect a fee for the issuance of a certificate of taxes due to adjust the amount of the fee, by rule or as otherwise provided by law, to ensure that the amount of uncommitted reserves of any fund to which the fee is credited does not exceed statutory limits. Requires a transfer to the general fund of moneys in excess of the statutory target reserve that remain in the tax lien certification fund at the end of any state fiscal year commencing on or after July 1, 2001. Effective 5/23/01.

**HB 01–1138** Specifies that standards, procedures, and policies adopted and implemented by the general government computer center in connection with the use of electronic or digital signatures or records shall be in accordance with those adopted by the state personnel director. Requires the state personnel director to coordinate with the office of innovation and technology and the commission on information management prior to adopting rules, standards, procedures, and policies. Effective 3/23/01.

**HB 01–1287** For fiscal years commencing on or after July 1, 2001, increases the refund of business personal property taxes to an amount equal to 16 percent of the total amount of taxes paid plus the lesser of 84 percent of the total of taxes paid or \$588. Provides that the county assessor or county treasurer (based on the parties mutual agreement) of each county will be responsible for providing a combined report to the department of revenue. Bases the determination of whether the credit will be granted in a given fiscal year on the state controller’s certification of excess state revenues. Also provides for an appeal and hearing for a taxpayers who believes that the amount of property tax refunded was less than that to which the taxpayer is entitled. Effective 4/20/01.

## Alcoholic Beverages

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## ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

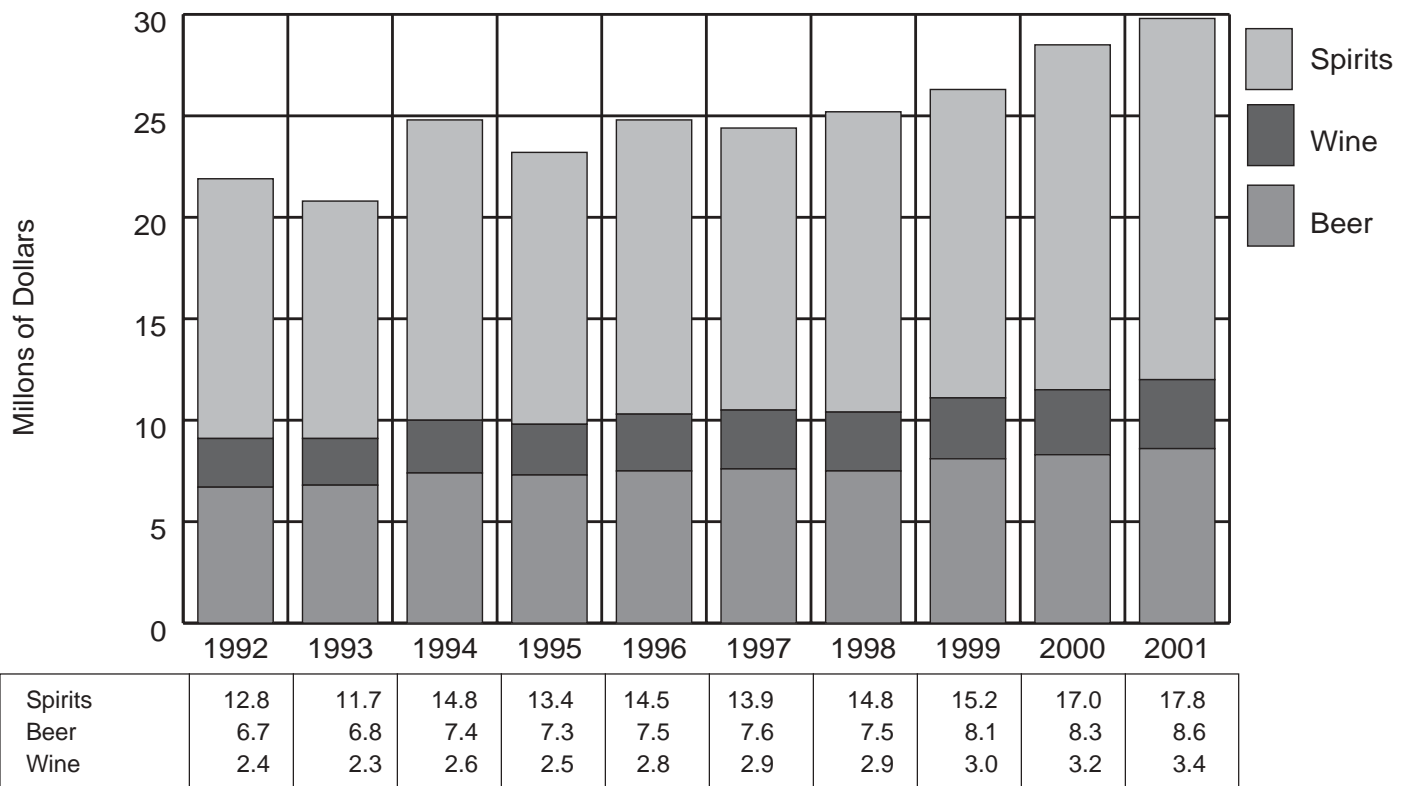
Fiscal Years 1999 to 2001

	1999	2000	2001
State License Fees	\$2,043,122	\$1,889,755	\$2,193,385
85% Liquor Licenses (from local government)	2,413,485	2,500,215	2,632,182
<b>Total Net License Fees</b>	<b>\$4,456,607</b>	<b>\$4,389,970</b>	<b>\$4,825,567</b>
3.2% Beer Tax	\$638,879	\$631,888	\$605,943
Repeal Beer Tax	7,451,159	7,683,896	7,997,080
Hard Cider Tax	(113,938)*	5,028	9,245
Wine and Grape Tax, and Wine Surcharges	3,014,481	3,227,128	3,354,414
Spiritous Liquors Tax	15,190,038	17,035,587	17,804,053
<b>Total Net Tax Receipts</b>	<b>\$26,180,619</b>	<b>\$28,583,527</b>	<b>\$29,770,735</b>
<b>TOTAL NET REVENUES</b>	<b>\$30,637,226</b>	<b>\$32,973,497</b>	<b>\$34,596,302</b>

\* Accounting adjustment made from previous year.

## EXCISE TAX REVENUES

Fiscal Years 1992 to 2001





**TAXABLE GALLONS OF BEER, WINE, AND SPIRITS**

Fiscal Years 1992 to 2001

<b>YEAR</b>	<b>BEER</b>	<b>WINE</b>	<b>SPIRITS</b>
2001	107,537,792	10,717,264	7,805,298
2000	103,947,306	10,568,563	7,468,403
1999	101,125,476	8,179,083	6,659,312
1998	94,171,416	9,309,213	6,476,508
1997	94,426,698	9,153,315	6,114,477
1996	93,416,740	8,866,250	6,364,967
1995	89,305,255	7,860,908	5,898,129
1994	92,383,239	8,344,592	6,484,681
1993	85,317,462	8,409,319	5,131,411
1992	83,322,438	7,642,417	5,607,112

**VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT**

Fiscal Years 1998 to 2001

<b>ACTIONS</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
State Administrative Actions	117	85	127	127
State Revocations	0	1	2	2
State Suspensions	84	81	42	20
State Denials	4	0	0	1
Division-Filed Court Cases	424	346	262	269
Division-Assisted Local Hearings	8	14	24	23
<b>Totals</b>	<b>637</b>	<b>527</b>	<b>457</b>	<b>442</b>

**LIQUOR LICENSES IN FORCE BY TYPE**

Fiscal Years 1998 to 2001

	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
3.2% Beer Importers License (non-resident)	7	7	6	8
3.2% Beer Importers License (resident)	11	9	9	13
3.2% Beer Manufacturer	7	7	7	8
3.2% Beer Manufacturer (non-resident)	7	7	7	8
3.2% Retail Beer	1,984	2,044	2,002	1,930
3.2% Special Events Permit	136	143	118	96
3.2% Wholesale Beer	60	54	49	54
Arts Liquor	22	23	26	27
Bed and Breakfast Permit	51	58	62	60
Beer and Wine	311	321	311	306
Beer, Wine, & Spiritous Liquor Special Events Permit	1,176	1,346	1,472	1,504
Brew Pub	69	74	75	84
Club Liquor	237	231	233	230
Hotel & Restaurant Liquor	3,202	3,345	3,383	3,470
Hotel & Restaurant—Optional Premises	147	158	174	183
Importer—Malt Liquor	61	55	55	58
Importer—Vinous & Spiritous Liquor	295	300	310	319
Limited Winery	23	28	28	33
Liquor-License Drug Store	37	37	35	34
Malt Liquor Manufacturer (non-resident)	28	25	21	25
Manufacturer—Brewery	30	29	21	21
Manufacturer—Winery	0	2	3	3
Optional Premises	23	22	24	26
Public Transportation Liquor	36	37	35	37
Racetrack Liquor	8	8	8	8
Retail Gaming Tavern	31	32	29	25
Retail Liquor Store	1,311	1,338	1,368	1,378
Tavern Liquor	1,273	1,294	1,304	1,320
Wholesale Beer	76	73	61	64
Wholesale Liquor	43	43	44	49
Wine Delivery Permit	149	114	124	124
<b>TOTAL LICENSES</b>	<b>10,851</b>	<b>11,264</b>	<b>11,404</b>	<b>11,505</b>

**COUNTY-ISSUED STATE LIQUOR LICENSES**

Fiscal Years 1998 to 2001

COUNTY	1998	1999	2000	2001	COUNTY	1998	1999	2000	2001
Adams	500	530	407	490	Las Animas	77	78	79	79
Alamosa	48	46	48	43	Lincoln	17	17	16	16
Arapahoe	729	756	767	718	Logan	45	45	47	44
Archuleta	46	52	48	50	Mesa	245	241	245	232
Baca	11	11	11	11	Mineral	16	18	15	16
Bent	14	15	15	16	Moffat	37	36	35	40
Boulder	489	533	553	535	Montezuma	66	69	74	69
Chaffee	68	72	67	67	Montrose	84	89	88	89
Cheyenne	9	9	8	8	Morgan	69	70	70	72
Clear Creek	49	49	54	50	Otero	59	61	62	57
Conejos	27	24	25	25	Ouray	33	32	33	32
Costilla	25	24	22	22	Park	46	45	46	48
Crowley	10	10	8	8	Phillips	10	13	12	13
Custer	16	17	18	18	Pitkin	164	169	162	161
Delta	70	72	77	76	Prowers	41	46	45	44
Denver	1,312	1,342	1,345	1,312	Pueblo	347	352	348	345
Dolores	11	13	13	12	Rio Blanco	35	33	35	34
Douglas	169	189	208	224	Rio Grande	40	46	42	42
Eagle	239	239	252	249	Routt	115	118	127	123
Elbert	19	21	21	19	Saguache	25	26	23	23
El Paso	820	851	856	839	San Juan	17	20	20	18
Fremont	94	94	95	95	San Miguel	73	74	73	71
Garfield	159	162	162	158	Sedgwick	13	11	14	12
Gilpin	40	40	38	35	Summit	195	201	194	197
Grand	118	118	119	114	Teller	72	74	73	71
Gunnison	121	124	125	115	Washington	11	12	10	10
Hinsdale	18	16	15	18	Weld	276	281	281	281
Huerfano	49	50	49	48	Yuma	31	30	30	31
Jackson	14	13	13	13	<b>State Totals</b>	<b>9,042</b>	<b>9,334</b>	<b>9,250</b>	<b>9,122</b>
Jefferson	785	813	818	802					
Kiowa	3	3	4	4					
Kit Carson	28	29	27	27					
Lake	41	43	39	36					
La Plata	150	154	142	130					
Larimer	482	493	482	465					

Special Events Licenses				
Liquor	1,176	1,346	1,472	1,504
3.2% Beer	136	143	118	96

## Cigarette and Tobacco Products

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## DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/

Fiscal Years 1992 to 2001

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
2001	\$16,056,069	\$42,088,493	\$58,144,562
2000	16,319,217	42,066,262	58,385,479
1999	16,819,147	42,550,296	59,369,443
1998	16,883,434	42,735,755	59,619,189
1997	16,763,785	42,891,556	59,655,341
1996	16,460,555	42,801,250	59,261,805
1995	16,673,001	42,125,592	58,798,593
1994	15,944,475	41,680,170	57,624,645
1993	16,117,863	40,392,371	56,510,234
1992	15,978,813	40,329,428	56,308,241

1/ Based on time of distribution rather than entitlement per statute

## TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 1992 to 2001

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
2001	\$9,749,572	\$3,470	\$9,746,102
2000	9,271,208	34,132	9,237,076
1999	8,648,078	5,185	8,642,893
1998	8,186,889	221,902	7,964,987
1997	8,090,837	352,324	7,738,513
1996	6,855,696	12,602	6,843,094
1995	6,049,203	387	6,048,815
1994	5,444,830	60,517	5,384,313
1993	4,559,934	36,231	4,523,703
1992	4,343,626	43,641	4,299,985

## PACKAGES OF CIGARETTES TAXED

Fiscal Years 1992 to 2001

(Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2001	302.9
2000	304.1
1999	309.2
1998	310.5
1997	310.7
1996	308.7
1995	306.2
1994	300.2
1993	294.3
1992	293.3

## Estate

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## ESTATE AND GIFT TAX ACTIVITIES

Fiscal Years 1998 to 2001

	1998	1999	2000	2001
<b>Returns and Documents Reviewed/Recorded:</b>				
<b>Estate Tax:</b>				
Taxable Returns	937	1,045	954	903
Nontaxable Returns	800	752	760	816
<b>Statements, Certificates &amp; Receipts Issued:</b>				
Estate Tax	1,637	2,275	2,093	2,188
Inheritance Tax	1	0	0	0
<b>Refunds Issued:</b>				
Estate Tax	214	225	279	261
Inheritance Tax	0	0	0	0

## ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1992 to 2001

YEAR	INHERITANCE TAX	1/ 1/	GIFT TAX	ESTATE TAX	TOTAL
2001	\$0		\$0	\$82,798,012	\$82,798,012
2000	0		0	61,872,646	61,872,646
1999	0		0	65,390,988	65,390,988
1998	4,389		0	108,319,891	108,324,280
1997	0		10,156	34,630,793	34,640,949
1996	0		0	32,126,019	32,126,019
1995	13,849		0	27,753,381	27,767,230
1994	3,943		0	33,862,537	33,866,480
1993	18,881		12,844	19,532,179	19,563,904
1992	4,513		0	35,308,658	35,313,171

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee

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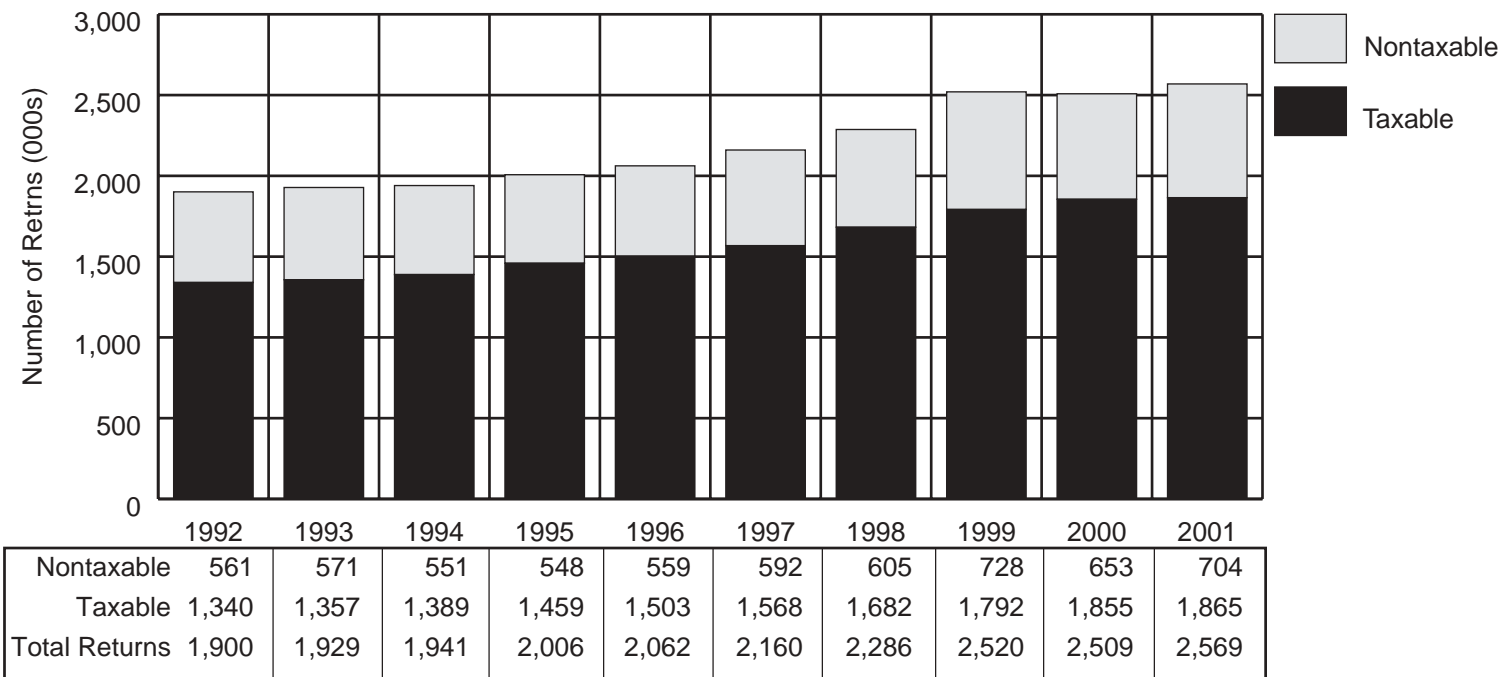
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**TAXABLE, NONTAXABLE, AND AMENDED RETURNS**  
**Fiscal Years 1998 to 2001**

<b>TYPE OF RETURN</b>	<b>INDIVIDUAL</b>	<b>CORPORATION</b>	<b>FIDUCIARY</b>	<b>PARTNERSHIP</b>	<b>TOTALS</b>
<b>Taxable</b>					
1998	1,607,619	26,340	17,557	0	1,651,516
1999	1,691,343	25,932	18,684	0	1,735,959
2000	1,768,823	25,183	19,345	0	1,813,351
2001	1,771,299	24,693	18,535	0	1,814,527
<b>Nontaxable</b>					
1998	436,501	44,119	23,105	101,161	604,886
1999	482,910	32,455	17,936	194,526	727,827
2000	478,328	31,681	17,292	126,179	653,480
2001	514,301	31,624	20,570	137,235	703,730
<b>Amended</b>					
1998	27,560	2,535	0	0	30,095
1999	53,412	3,009	0	0	56,421
2000	39,464	2,342	0	0	41,806
2001	48,003	2,560	0	0	50,563
<b>Totals</b>					
1998	2,071,680	72,994	40,662	101,161	2,286,497
1999	2,227,665	61,396	36,620	194,526	2,520,207
2000	2,286,615	59,206	36,637	126,179	2,508,637
2001	2,333,603	58,877	39,105	137,235	2,568,820

**TAXABLE AND NONTAXABLE INCOME TAX RETURNS**  
**Fiscal Years 1992 to 2001**





## TAX CREDITS

Fiscal Year 2000 and 2001

	INDIVIDUAL AND FIDUCIARY		CORPORATE	
	2001	2000	2001	2000
TAX CREDITS				
Enterprise Zone Credits	\$17,895,708	\$19,245,417	-	-
Property/Rent/Heat	18,921,910	17,149,062	-	-
Child Care Credit*	7,557,093	36,788,237		
Child Tax Credit*	30,521,694	N/A		
Alternative Fuel Credit	495,869	44,183	-	-
Enterprise Zone Investment	**	**	34,400,043	27,467,704
Enterprise Zone Employee	**	**	5,013,394	3,904,571
Enterprise Zone Contribution Credits			1,152,907	N/A
Other Enterprise Zone Credits	**	**	3,618,858	10,552,028
Investment Tax	-	-	1,526,990	3,572,002
Gross Conservation Easement Credit	2,296,104	N/A	29,090	N/A
Other Credits	85,003,361 1/	71,995,263 1/	3,699,486 2/	5,163,708 2/
<b>TOTAL CREDITS</b>	<b>\$162,691,739</b>	<b>\$145,222,162</b>	<b>\$49,440,768</b>	<b>\$50,660,013</b>

1/ Includes credit for: tax paid to other states, prior year minimum tax, child care carryover, historic property preservation, child care investment, employer child care facility, school-to-career investment, Colorado Works Program, child care contribution, rural technology enterprise zone, long term insurance, and contaminated land redevelopment.

2/ Includes credit for: alternative fuel refuel activity, Colorado coal purchases, alternative fuel vehicles, postconsumer waste equipment, historic property preservation, child care contribution, child care center/family care home investment, employer child care facility investment, school-to-career investment, Colorado works program, contaminated land redevelopment, and commercial energy.

\* These credits were combined prior to FY2001.

\*\* Included in Enterprise Zone Credits line.

## ALTERNATIVE MINIMUM TAX

Fiscal Years 1992 to 2001

YEAR	ALTERNATIVE MINIMUM TAX 1/
2001	\$7,804,959
2000	5,195,208
1999	3,248,103
1998	2,377,724
1997	1,770,339
1996	1,360,598
1995	1,755,956
1994	1,629,299
1993	1,710,273
1992	1,889,576

1/The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.47% of the Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state/municipal bond interest) exceeds the Colorado normal tax. Includes fiduciary returns.

RETURNS FILED FOR OLD AGE  
PROPERTY TAX AND HEAT CREDITS

Fiscal Years 1992 to 2001

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2001	32,549	\$18,921,910	\$581
2000	37,797	21,752,204	576
1999	33,557	9,072,554	270
1998	32,416	9,972,485	308
1997	33,351	10,406,673	312
1996	36,117	11,562,717	320
1995	37,055	12,332,539	333
1994	38,174	12,767,958	334
1993	39,262	13,487,520	344
1992	43,041	14,443,827	336

**REFUNDS ISSUED**  
**Fiscal Years 1992 to 2001**

Year	Number of Returns	Total Refund	Average Refund Per Return
<b>Individual Income Tax: 1/</b>			
2001	1,971,183	\$1,206,731,714 2/	\$612.19
2000	1,888,284	1,009,415,782 3/	534.57
1999	1,813,019	897,811,138 4/	505.21
1998	1,545,453	474,993,700 5/	307.35
1997	1,281,018	360,584,214	281.48
1996	1,255,121	333,597,549	265.79
1995	1,178,948	292,782,704	248.34
1994	1,123,814	259,897,414	231.26
1993	1,123,223	253,728,228	225.89
1992	1,116,360	267,063,036	239.23
<b>Corporate Income Tax:</b>			
2001	4,177	\$82,839,916	\$19,832.40
2000	4,319	72,267,181	16,732.39
1999	3,781	65,935,300	17,438.59
1998	3,711	56,516,142	15,229.36
1997	3,597	53,224,226	14,796.84
1996	3,542	27,910,709	7,879.93
1995	3,161	35,590,936	11,259.39
1994	3,155	35,562,930	11,271.93
1993	3,536	49,959,119	14,128.71
1992	3,317	37,884,814	11,421.41
<b>Fiduciary:</b>			
2001	1,426	\$2,885,166	\$2,023.26
2000	1,601	3,048,685	2,279.00
1999	1,412	1,529,821	1,083.44
1998	1,068	1,143,556	1,070.75
1997	1,024	793,188	774.60
1996	937	873,552	932.29
1995	1,129	664,714	588.76
1994	967	796,606	823.79
1993	730	681,370	933.38
1992	1,038	535,271	515.68

1/ Computation of the refund has changed. Formerly, refunds included property tax credits and refund warrants. Currently refunds include refund intercepts, income tax checkoffs, and warrants issued. The figure no longer includes property tax refunds or heat rebates.

2/ Includes \$905,421,565 refunded under Article X, Section 20.

3/ Includes \$643,343,668 refunded under Article X, Section 20.

4/ Includes \$547,079,802 refunded under Article X, Section 20.

5/ Includes \$128,816,804 refunded under Article X, Section 20.

**INDIVIDUAL INCOME TAX CHECKOFFS 1/**  
**Fiscal Years 1992 to 2001**

**NONGAME WILDLIFE**

Year	Returns	Donations	Average
2001	53,142	\$590,261	\$11.11
2000	54,070	540,267	9.99
1999	56,352	543,506	9.64
1998	52,171	408,823	7.84
1997	42,626	356,030	8.35
1996	47,188	367,619	7.79
1995	47,754	312,824	6.55
1994	47,939	362,566	7.56
1993	55,022	340,331	6.19
1992	60,422	377,321	6.24

**HOMELESS PREVENTION**

Year	Returns	Donations	Average
2001	37,264	\$313,855	\$8.42
2000	37,395	306,457	8.20
1999	39,837	265,864	6.67
1998	36,455	238,566	6.54
1997	25,710	152,857	5.95
1996	32,884	217,229	6.61
1995	33,624	205,224	6.10
1994	34,273	211,360	6.17
1993	42,563	236,697	5.56
1992	45,258	257,742	5.69

**OLYMPIC COMMITTEE**

Year	Returns	Donations	Average
2001	0	\$0	\$0.00
2000	17,279	82,508	4.78
1999	16,682	92,523	5.55
1998	0	0	0.00
1997	14,630	78,135	5.34
1996	20,250	98,272	4.85
1995	19,859	85,097	4.29
1994	886	6,898	7.79
1993	21,397	80,565	3.77
1992	26,214	100,336	3.83

**WESTERN SLOPE VETERANS' CEMETERY**

Year	Returns	Donations	Average
2001	448	\$2,190	\$4.89
2000	19,524	110,534	5.66

**TOTALS**

Year	Returns	Donations	Average
2001	205,185	\$1,952,987	\$9.52
2000	240,425	1,935,495	8.05
1999	230,436	1,732,607	7.52
1998	195,489	1,297,080	6.64
1997	136,721	992,692	7.26
1996	138,129	937,913	6.79
1995	139,289	859,464	6.17
1994	119,795	814,937	6.80
1993	163,896	919,732	5.61
1992	177,610	1,003,204	5.65

**CHILD CARE IMPROVEMENT**

Year	Returns	Donations	Average
2001	34,465	\$273,102	\$7.92
2000	33,536	240,862	7.18
1999	35,255	236,936	6.72
1998	33,896	188,538	5.56
1997	21,478	143,362	6.67

**SPECIAL OLYMPICS**

Year	Returns	Donations	Average
2001	36,062	\$323,914	\$8.98
2000	33,106	259,121	7.83
1999	35,299	215,488	6.10
1998	31,142	190,538	6.12

**DOMESTIC ABUSE**

Year	Returns	Donations	Average
2001	43,804	\$449,665	\$10.27
2000	45,515	395,746	8.69
1999	47,011	378,290	8.05
1998	41,825	270,615	6.47
1997	32,277	262,308	8.13
1996	37,807	254,793	6.74
1995	38,052	256,319	6.74
1994	36,697	234,113	6.38
1993	44,914	262,139	5.84
1992	45,716	267,805	5.86

1/ Revised to reflect adjustments and transfers.

**INCOME TAX CASH FLOW**

Fiscal Years 1992 to 2001 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS 3/	NET COLLECTIONS
<b>INDIVIDUAL TAX 4/</b>							
2001	3,138.1	733.0	333.8	4,204.9	5.0	533.1	3,666.9
2000	2,913.6	766.7	436.2	4,116.5	11.9	445.9	3,658.7
1999	2,733.4	637.3	490.0	3,860.7	8.1	488.7	3,363.9
1998	2,477.4	560.4	355.2	3,393.0	6.1	356.6	3,030.3
1997	2,199.4	433.6	299.4	2,932.4	5.4	347.3	2,579.7
1996	1,996.6	360.6	264.0	2,621.3	4.6	319.8	2,296.9
1995	1,837.4	317.0	235.8	2,390.2	4.1	285.6	2,100.6
1994	1,656.2	291.2	213.2	2,160.6	3.4	250.9	1,906.3
1993	1,569.6	269.9	193.6	2,033.1	6.9	257.3	1,768.8
1992	1,523.6	209.6	179.7	1,913.0	7.9	267.6	1,637.5

**CORPORATE TAX**

2001	0.0	352.9	70.1	423.0	0.1	82.8	340.1
2000	0.0	350.1	57.3	407.4	0.2	72.3	335.0
1999	0.0	315.7	51.3	367.1	0.1	65.9	301.0
1998	0.0	266.8	61.0	327.9	0.2	56.5	271.1
1997	0.0	235.5	42.1	277.6	0.1	53.2	224.3
1996	0.0	193.6	46.7	240.4	0.4	27.9	212.1
1995	0.0	194.8	36.2	231.0	0.1	35.4	195.6
1994	0.0	148.8	35.1	183.8	0.1	35.3	148.5
1993	0.0	139.5	34.1	173.6	0.0	50.0	123.6
1992	0.0	125.9	31.1	157.0	0.4	37.9	118.7

1/ Computation of cash with returns has changed. Beginning 1998, the amount is grossed up to reflect the reduction in cash with returns due to taxpayer distributions under Article X, Section 20.

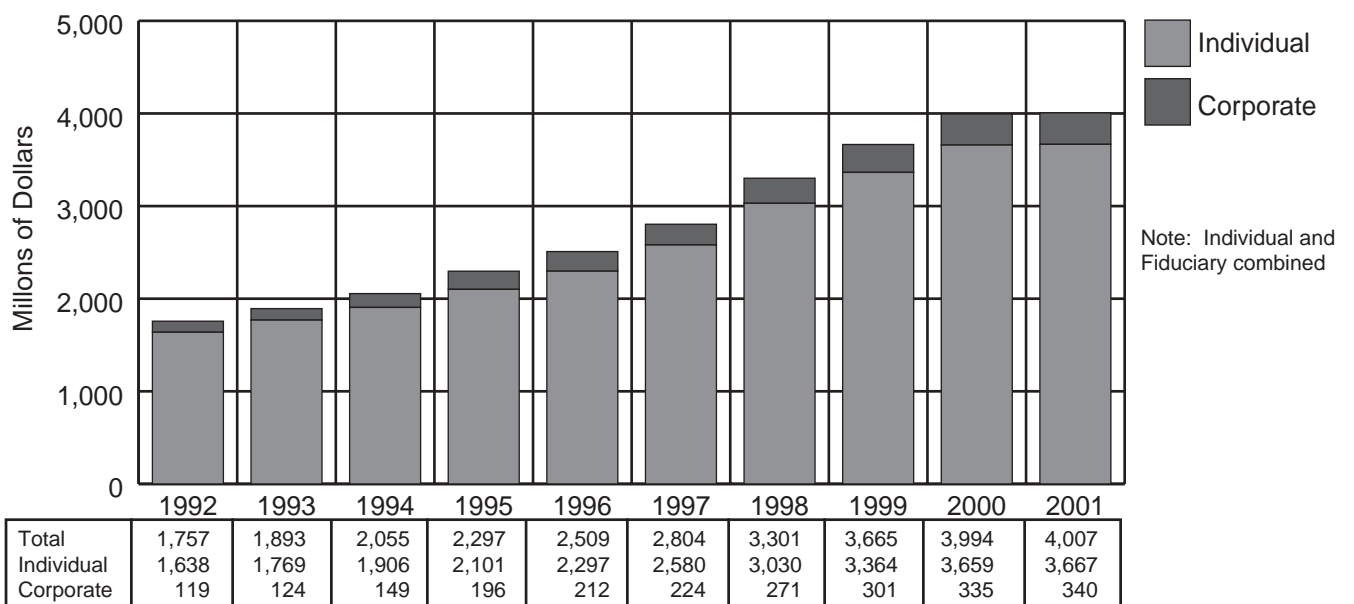
2/ Adjustments include short-checks and withholdings refunds. Starting with 1994, UHICO is included as an adjustment (was in refunds previously).

3/ Computation of the refunds has changed. Formerly, refunds included property tax credits and refund warrants. Currently refunds include refund intercepts, income tax checkoffs, and warrants issued. The figure no longer includes property tax refunds

4/ For this table, fiduciary information is included in this category.

**NET INCOME TAX COLLECTIONS**

Fiscal Years 1992 to 2001



## Limited Stakes Gaming

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## Limited Stakes Gaming

The Division of Gaming regulates limited stakes gaming in the three mountain towns of Cripple Creek, Central City, and Black Hawk. Pursuant to a constitutional amendment, passed in November of 1990, gaming became legal in licensed establishments as of October 1, 1991.

Before any monies are distributed from the limited gaming fund, the administrative expenses of the Division of Gaming are paid. The statute also requires that two months of operating expenses for the administration of gaming to be held in escrow at the end of each fiscal year. Tax revenues and fees deposited in the limited gaming fund are based on a graduated tax levied upon adjusted gross gaming proceeds, application and licensing fees, and any fines levied by the Division.

### LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/

#### Fiscal Year 2001

Limited Gaming Revenues	\$93,816,459
2000 Two Month Escrow Amount	761,378
Less:	
Division and Limited Gaming Control	
Commission Expenditures	7,878,741
2001 Two Month Escrow Amount	1,316,532
<b>Net Total Available for Distribution</b>	<b>\$84,183,846</b>

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

### LIMITED STAKES GAMING FUND DISTRIBUTION

#### Fiscal Years 1998 to 2001

	1998	1999	2000	2001
Limited Gaming Revenue	\$66,688,238	\$75,548,750	\$79,467,550	\$93,816,459
Commission/Division Expenses	7,948,174	8,560,380	8,576,045	7,878,741
Amount Distributed	58,879,668	70,180,503	71,599,794	84,183,846
State General Fund	21,543,896	27,322,158	28,750,711	31,362,605
Department of Transportation	3,951,000	3,066,000	2,252,000	5,089,000
Woodland Park	441,598	526,354	536,998	631,379
Victor	147,199	175,451	178,999	210,460
Tourism Promotion Fund	117,759	140,361	143,200	168,368
State Historical Society	16,486,309	19,650,541	20,047,942	23,571,477
Black Hawk	3,226,488	4,308,662	4,745,778	5,871,402
Central City	1,216,042	1,118,607	839,794	781,731
Cripple Creek	1,445,437	1,590,781	1,574,408	1,765,251
Teller County	1,734,524	1,908,938	1,889,289	2,118,301
Gilpin County	5,331,036	6,512,723	6,702,686	7,983,760
Local Government Gaming Impact Fund	3,238,382	3,859,928	3,937,989	4,630,112

## Lottery

Lottery Fund Distribution .....	40
Lottery Sales Distribution .....	40

# Lottery

In Fiscal Year 2001, Lottery sales were \$350.6 million. Scratch games sales accounted for \$249.2 million, Lotto sales reached \$88.9 million, and Cash 5 produced sales of \$12.5 million. In November 2000, Colorado voters approved referendum E, which allowed the Lottery to participate in multi-state lottery games. The Colorado Lottery chose to participate in Powerball.

Colorado Lottery proceeds are distributed based on a 1992 amendment to the state constitution. That amendment provided a formula to phase out Lottery funding of the State Capitol Construction Fund and to introduce a new proceeds recipient, the Great Outdoors Colorado Trust Fund (GOCO).

The current proceeds formula is as follows: 10% to state parks, 40% to the Conservation Trust Fund, and up to 50% to GOCO. GOCO funding is capped at \$35 million in 1992 dollars, adjusted for the Denver-Boulder Consumer Price Index. Any additional funds from the GOCO portion of the Lottery proceeds are diverted to the School Construction and Renovation Fund. These funds are to be used for capital construction at public schools located in certain disadvantaged school districts. The GOCO funds are distributed in substantially equal portions to the Colorado Division of Parks and Outdoor Recreation, the Colorado Division of Wildlife, open space, and local parks and recreation.

## LOTTERY FUND DISTRIBUTION

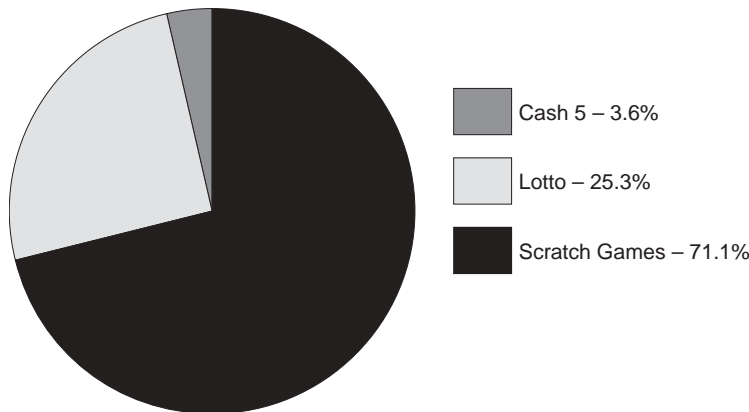
Fiscal Years 1999 through 2001

(dollars in millions)

	1999	2000	2001	1983-2001
Capital Construction Fund	\$11.1	\$0	\$0	\$439.8
Conservation Trust Fund	33.9	35.8	31.7	427.0
Great Outdoors Colorado	31.2	43.5	39.6	216.4
Parks & Outdoor Recreation	8.5	8.9	7.9	106.6
General Fund	–	1.3	0	1.3
<b>Totals</b>	<b>\$84.7</b>	<b>\$89.5</b>	<b>\$79.2</b>	<b>\$1,191.1</b>

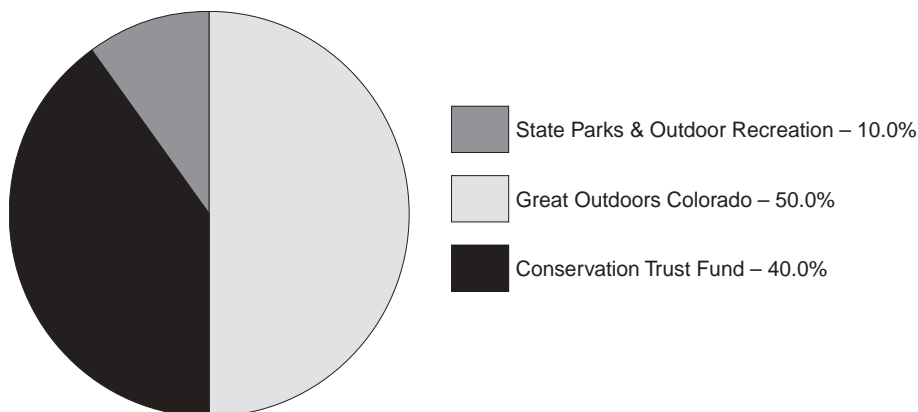
## LOTTERY SALES DISTRIBUTION

Fiscal Year 2001



## LOTTERY FUND DISTRIBUTION

Fiscal Year 2001





## Mileage and Fuel

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## GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, TAXABLE GALLONAGE, AND NET COLLECTIONS

Fiscal Years 2000 and 2001 (thousands of gallons)

	2000	2001	Percentage Change
<b>Gallonage Received:</b>			
Gross: Gasoline/Gasohol	2,098,402	2,093,700	-0.2%
Gross: Special Fuel	633,295	598,964	-5.4%
<b>Total Gross</b>	<b>2,731,697</b>	<b>2,692,664</b>	<b>-1.4%</b>
<b>Less:</b>			
2% Allowance: Gasoline/Gasohol	40,628	40,827	0.5%
1/2% Allowance: Gasoline/Gasohol	9,954	10,002	0.5%
1% Allowance: Special Fuel	4,544	4,751	4.6%
<b>Total Allowances</b>	<b>55,126</b>	<b>55,580</b>	<b>0.8%</b>
<b>EXEMPTIONS</b>			
<b>Sales to U.S. Government:</b>			
Gasoline/Gasohol	6,711	6,546	-2.5%
Special Fuel	8,569	4,995	-41.7%
<b>Exports:</b>			
Gasoline/Gasohol	32,993	23,908	-27.5%
Special Fuel	94,737	78,170	-17.5%
<b>State and Local Government</b>			
Gasoline/Gasohol	23,454	21,780	-7.1%
Special Fuel	33,246	23,974	-27.9%
<b>Miscellaneous Credits:</b>			
Gasoline/Gasohol	3,854	125	-96.8%
Special Fuel	5,231	3,970	-24.1%
<b>Total Exemptions</b>	<b>208,795</b>	<b>163,468</b>	<b>-21.7%</b>
<b>Gross Taxable Gallonage:</b>			
Gasoline/Gasohol	1,980,808	1,990,512	0.5%
Special Fuel	486,968	483,104	-0.8%
<b>Less Gallons Refunded:</b>			
Gasoline/Gasohol	10,314	10,063	-2.4%
Special Fuel	19,843	25,333	27.7%
<b>Net Taxable Gallonage:</b>			
Gasoline/Gasohol	1,970,494	1,980,449	0.5%
Special Fuel	467,125	457,771	-2.0%
<b>Net Collections</b>			
Gasoline	\$262,224,076	\$317,475,415	21.1%
Special Fuel	90,634,146	98,340,919	8.5%
Gasohol	165,277,690	115,690,439	-30.0%
<b>Total Collections</b>	<b>\$518,135,912</b>	<b>\$531,506,773</b>	<b>2.6%</b>

### GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1992 to 2001

	Gasoline	Special Fuel	Gasohol	Total
2001	1,615,662,427	598,964,061	478,037,529	2,692,664,017
2000	1,275,597,612	633,294,850	822,804,364	2,731,696,826
1999	1,585,994,454	559,144,197	427,138,361	2,572,277,013
1998	1,530,289,121	549,504,943	371,008,837	2,450,802,901
1997	1,600,432,456	465,208,339	308,324,635	2,373,965,430
1996	1,453,020,898	432,288,421	372,789,759	2,258,099,078
1995	1,415,496,821	391,185,696	334,067,666	2,140,750,183
1994	1,484,471,153	370,685,430	231,439,955	2,086,596,538
1993	1,427,680,434	397,360,639	207,817,603	2,032,858,676
1992	1,496,103,537	402,357,414	88,319,482	1,986,780,433

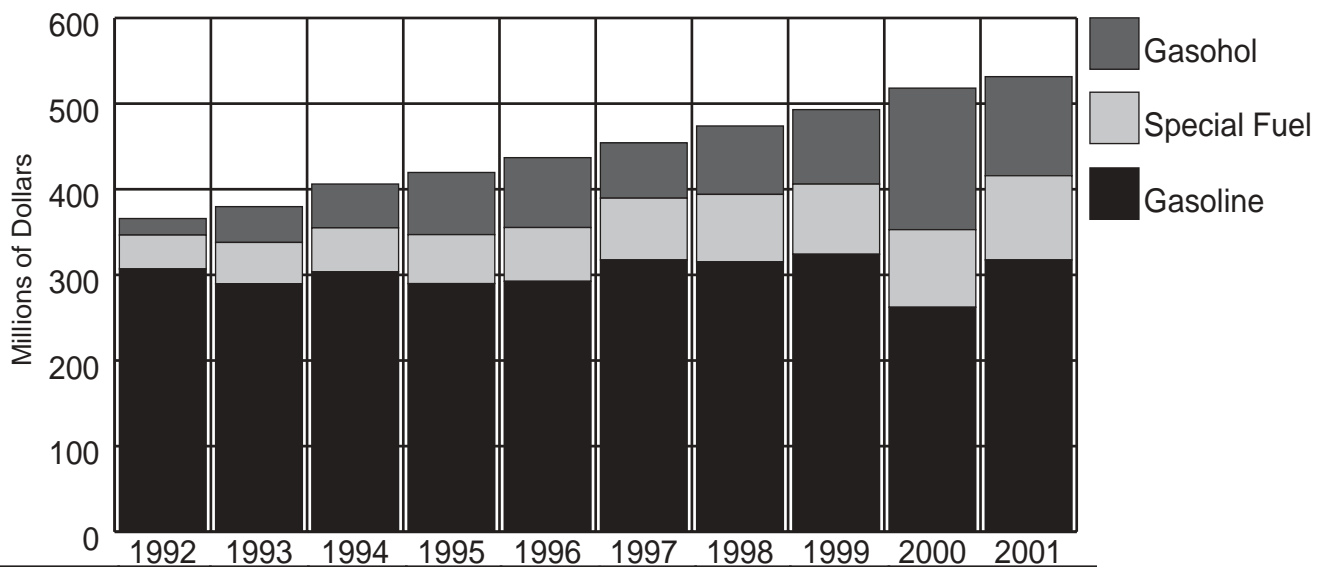
### NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1992 to 2001

	Gasoline	Special Fuel	Gasohol	Total
2001	1,517,395,822	457,771,419	463,053,031	2,438,220,272
2000	1,174,291,073	467,124,765	796,204,773	2,437,620,611
1999	1,461,169,347	398,750,037	405,590,340	2,265,509,724
1998	1,407,218,482	363,734,960	359,978,864	2,130,932,305
1997	1,446,865,595	330,618,090	298,381,634	2,075,865,318
1996	1,347,695,301	305,382,595	365,178,875	2,018,256,771
1995	1,325,321,684	282,361,213	329,259,997	1,936,942,894
1994	1,377,302,744	264,396,507	227,440,814	1,869,140,065
1993	1,313,019,301	241,918,685	201,508,043	1,756,446,029
1992	1,375,009,458	206,381,778	84,893,303	1,666,284,539

### NET FUEL TAX COLLECTIONS

Fiscal Years 1992 to 2001



**PORT OF ENTRY ACTIVITIES****Fiscal Years 1998 to 2001**

	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>Percentage Change 2000 to 2001</b>
Number of Trucks Cleared	5,604,609	5,904,527	5,464,798	5,110,645	-6.5%
Number of Trucks Cleared AVI 1/	N/A	N/A	93,973	168,972	79.8
Number of Trucks Cleared AVI/WIM 2/	N/A	N/A	203,756	556,250	173.0
Total Number of Trucks Cleared	5,604,609	5,904,527	5,762,527	5,113,645	-11.3
Number of Trucks Weighed	4,815,622	5,185,483	4,587,030	4,437,437	-3.3
Special Fuel Permits	7,429	7,292	6,388	5,693	-10.9
Number of Health and Brand Inspections	38,970	32,038	32,496	25,827	-20.5
Hazardous Material Permits	2,522	2,475	2,709	2,234	-17.5
60-Day Permits	936	881	953	326	-65.8
72-Hour Permits	19,696	22,562	22,430	19,066	-15.0

1/ AVI = Automatic Vehicle Identification

2/ WIM = Weigh in Motion

**PORT OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED****Fiscal Year 2001**

<b>PORT</b>	<b>COLLECTIONS</b>	<b>CLEARED</b>	<b>WEIGHED</b>	<b>60-DAY</b>	<b>72-HOUR</b>
Cortez	\$268,604	243,305	186,125	0	940
Dumont	357,277	569,149	544,590	0	1,122
Fort Collins	649,034	842,755	748,501	3	2,648
Fort Morgan	459,648	378,161	280,081	16	3,181
Lamar	347,003	275,406	251,716	29	998
Limon	513,714	700,063	630,012	64	3,469
Loma	351,271	298,402	279,239	0	2,108
Loma-B 1/	56,848	230,890	135,621	0	143
Monument	497,764	914,118	799,427	1	1,527
Platteville	131,911	149,590	131,383	4	196
Trinidad	286,351	215,552	199,960	1	1,467
Trinidad-B 2/	7,801	161,643	148,083	2	58
Mobile Units	2,877,279	131,611	102,699	206	1,209
<b>Total</b>	<b>\$6,804,505</b>	<b>5,110,645</b>	<b>4,437,437</b>	<b>326</b>	<b>19,066</b>

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

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## Motor Vehicle

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**TRAFFIC RECORDS ACTIVITY**

**Fiscal Years 1998 to 2001**

	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
Number of Penalty Assessments	101,185	100,979	99,596	96,334
Penalty Assessment Collections	\$5,000,621	\$5,485,427	\$3,359,183	\$2,034,651

**DEALER LICENSING ACTIVITY**

**(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)**

**Fiscal Years 1998 to 2001**

Licenses Processed	19,823	19,349	22,815	20,949
Dealer/Salesperson License Revenues	\$1,764,589	\$2,632,166	\$946,262	\$1,891,336

**TITLES ACTIVITY**

**Fiscal Years 1998 to 2001**

Title Applications Received	1,476,787	1,522,754	1,573,337	1,544,650
Title Revenues	\$4,377,329	\$4,469,095	\$4,636,822	\$4,490,186

**MOTOR VEHICLE EMISSIONS PROGRAM**

**Fiscal Years 1998 to 2001**

Licenses:

Stations Licensed	344	339	340	328
Stations Renewed	104	203	123	176
Mechanics Licensed	1,976	2,107	2,301	2,042
Mechanics Renewed	459	292	265	330

Collections:

Stations Licenses	\$3,863	\$6,725	\$4,260	\$5,285
Mechanics' Licenses	18,660	17,570	16,215	14,790
Windshield Stickers	423,125	425,570	427,925	405,175

**TOTAL COLLECTIONS**

<b>\$445,648</b>	<b>\$449,865</b>	<b>\$448,400</b>	<b>\$425,250</b>
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Penalty Assessments:

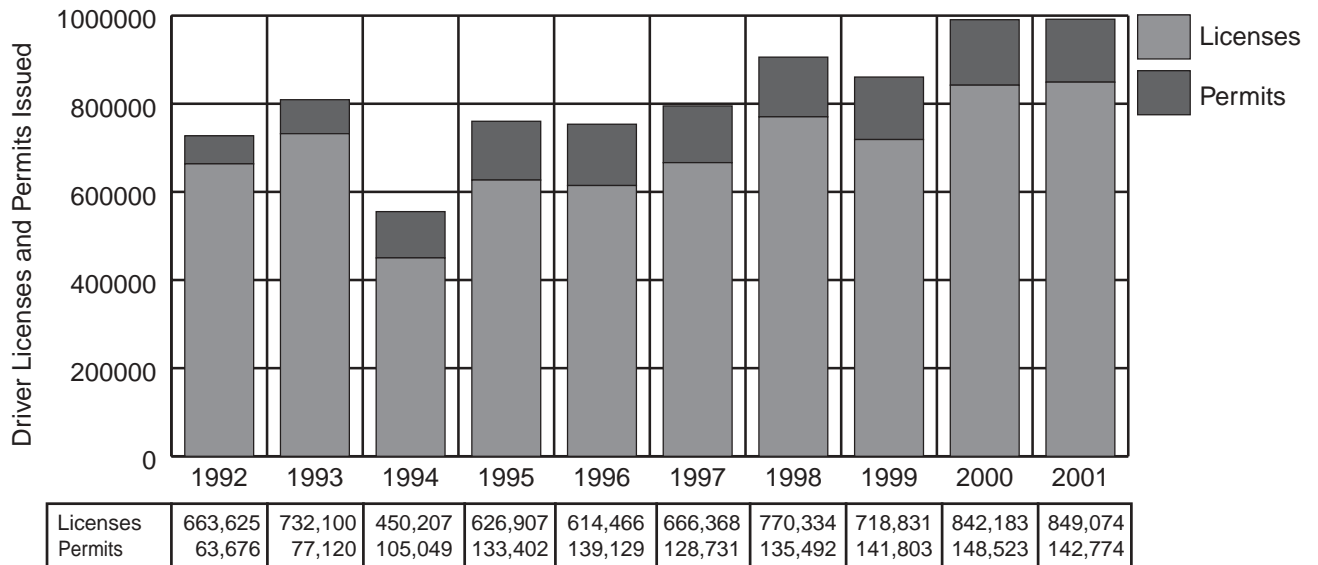
**Calendar Years 1997 to 2000**

	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
	\$679,750	\$63,100*	\$72,400	\$47,600

\* A change in pollution control measuring equipment caused fewer violations.

**DRIVER LICENSE ACTIVITIES**

**Fiscal Years 1992 to 2001**



**DRIVER CONTROL ACTIVITIES**

Fiscal Years 1998 to 2001

	1998	1999	2000	2001
<b>Restraint Actions: Suspensions</b>				
Financial Responsibility	27,867	21,427	15,960	14,743
Point System Violations	16,665	14,440	19,368	18,982
Driving Under the Influence	3,693	3,401	3,348	3,435
All Other	52,905	46,688	43,921	51,099
<b>Total Suspensions</b>	<b>101,130</b>	<b>85,956</b>	<b>82,597</b>	<b>88,259</b>
<b>Restraint Actions: Revocations</b>				
Driving Under the Influence	5,822	6,016	6,589	12,455
Express Consent	30,794	33,286	32,139	30,828
All Other	31,720	33,418	31,894	26,455
<b>Total Revocations</b>	<b>68,336</b>	<b>72,720</b>	<b>70,622</b>	<b>69,738</b>
<b>Restraint Actions: Denials</b>				
Driving Under Restraint	5,744	6,136	5,637	6,071
Denied Driving License Compact	5,029	4,529	4,064	3,361
<b>Total Denials</b>	<b>10,773</b>	<b>10,665</b>	<b>9,701</b>	<b>9,432</b>
<b>Restraint Actions: Cancellations-Denials</b>				
License Exam Failure	1,564	1,848	1,463	1,776
All Other	3,060	2,726	2,592	64,782
<b>Total Cancellations-Denials</b>	<b>4,624</b>	<b>4,574</b>	<b>4,055</b>	<b>66,558</b>
<b>Cancellations</b>				
Application for License Under Restraint	195	194	76	72
Default Infractions	2,069	2,173	1,395	998
All Others	1,547	1,806	1,965	1,727
<b>Total Cancellations</b>	<b>3,811</b>	<b>4,173</b>	<b>3,436</b>	<b>2,797</b>
<b>TOTAL RESTRAINT ACTIONS</b>	<b>188,674</b>	<b>178,088</b>	<b>170,411</b>	<b>236,784</b>
<b>LICENSE REINSTATEMENTS</b>	<b>93,352</b>	<b>106,822</b>	<b>116,295</b>	<b>96,316</b>
<b>FINANCIAL RESPONSIBILITY REPORTS RECEIVED</b>	<b>59,246</b>	<b>64,506</b>	<b>39,067</b>	<b>49,570</b>

**DRIVER LICENSE ACTIVITIES**

Fiscal Year 2001

	<b>STATE OFFICES</b>	<b>COUNTY OFFICES</b>	<b>TOTAL</b>
<b>TYPE OF LICENSE ISSUED</b>			
Adult Licenses	711,775	9,185	720,960
Provisional Licenses	73,617	1,319	74,936
Minor Licenses	52,081	1,055	53,136
Motorcycle Only Licenses	42	-	42
<b>Total Licenses Issued</b>	<b>837,515</b>	<b>11,559</b>	<b>849,074</b>
<b>TYPE OF PERMIT ISSUED</b>			
Adult	54,260	117	54,377
Provisional	17,472	144	17,616
Minor	69,633	1,148	70,781
<b>Total Permits Issued</b>	<b>141,365</b>	<b>1,409</b>	<b>142,774</b>
<b>TOTAL LICENSE, PERMITS AND DOCUMENTS</b>	<b>978,880</b>	<b>12,968</b>	<b>991,848</b>
<b>ENDORSEMENTS/MISCELLANEOUS</b>			
Motorcycle Endorsements	50,712	935	51,647
Colorado I.D. Cards	216,250	1,125	217,375
Change of Name/Address	147,934	2,267	150,201
<b>EXAMINATIONS</b>			
Written Tests Passed	188,879	3,031	191,910
Written Tests Failed	67,005	834	67,839
Driver Road Tests Passed	78,246	1,032	79,278
Driver Road Tests Failed	7,005	43	7,048
Vision Referrals	4,347	43	4,390
Physical Referrals	3,598	35	3,633
Oral Examinations	4,726	20	4,746
Special Re-examinations	3,902	29	3,931
<b>Reissues</b>	<b>200,115</b>	<b>1,317</b>	<b>201,432</b>
<b>Voter Registration</b>	<b>333,621</b>	<b>3,720</b>	<b>337,341</b>
<b>Renewal by Mail</b>	<b>40,266</b>	<b>0</b>	<b>40,266</b>



**VEHICLE REGISTRATIONS, LICENSE FEES, AND SPECIFIC OWNERSHIP TAX BY COUNTY**  
**Calendar Year 2000**

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	327,678	\$17,211,582	\$33,239,548	La Plata	53,527	\$1,767,214	\$4,006,220
Alamosa	16,085	619,212	1,045,295	Lake	8,927	316,672	589,680
Arapahoe	420,535	19,168,641	50,330,042	Larimer	252,456	8,762,171	23,002,096
Archuleta	13,812	479,529	1,146,606	Las Animas	18,174	676,221	1,247,661
Baca	7,533	237,156	395,535	Lincoln	7,858	260,650	440,751
Bent	6,099	178,416	300,698	Logan	24,161	843,062	1,438,232
Boulder	251,106	8,517,000	26,230,136	Mesa	135,090	4,714,811	9,090,958
Chaffee	22,637	829,710	1,611,078	Mineral	1,611	47,465	96,531
Cheyenne	3,850	162,246	286,139	Moffat	17,359	591,752	1,188,189
Clear Creek	14,508	488,999	1,312,466	Montezuma	30,646	915,395	1,912,318
Conejos	10,757	323,242	554,229	Montrose	42,989	1,523,884	2,649,296
Costilla	4,940	136,013	267,305	Morgan	32,413	1,194,427	2,137,353
Crowley	4,394	126,454	207,868	Otero	22,937	752,562	1,327,346
Custer	6,306	243,251	470,369	Ouray	6,276	212,820	508,016
Delta	37,702	1,228,203	1,982,063	Park	25,618	854,928	2,226,396
Denver	455,492	17,685,084	40,499,612	Phillips	6,779	270,317	514,282
Dolores	3,335	94,693	159,897	Pitkin	17,791	612,396	2,411,369
Douglas	167,976	7,834,440	27,901,066	Prowers	16,608	582,136	912,988
Eagle	50,367	2,008,603	6,228,734	Pueblo	137,561	4,746,022	9,173,015
El Paso	455,764	15,895,271	39,105,650	Rio Blanco	9,745	351,983	734,936
Elbert	30,478	1,203,504	2,984,798	Rio Grande	16,309	622,875	1,072,317
Fremont	45,948	1,632,640	2,851,923	Routt	27,021	1,058,542	2,639,753
Garfield	54,244	2,277,208	4,885,049	Saguache	8,790	321,711	478,513
Gilpin	7,855	283,217	726,105	San Juan	1,010	31,997	50,371
Grand	20,177	776,761	1,815,275	San Miguel	9,188	304,305	875,500
Gunnison	18,447	613,042	1,385,458	Sedgwick	4,097	137,971	237,400
Hinsdale	1,802	52,025	88,575	Summit	31,602	1,295,373	3,788,147
Huerfano	9,256	314,867	519,390	Teller	29,340	921,323	2,163,910
Jackson	3,180	116,493	219,786	Washington	9,125	347,583	505,121
Jefferson	494,641	17,058,353	54,247,571	Weld	204,192	8,713,380	17,017,154
Kiowa	3,077	103,002	171,596	Yuma	15,104	566,727	979,821
Kit Carson	12,011	475,038	850,336	State-Issued	18,534		
				<b>COUNTY</b>			
				<b>TOTALS</b>	<b>4,224,830</b>	<b>\$162,692,570</b>	<b>\$399,435,834</b>

1/ For detailed breakdown by vehicle and plate type, see next three pages.

2/ Includes fees retained by the counties in the amount of \$27,618,418.

## DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY

Calendar Year 2000

County	Bus	Dealer	Farm Truck/ Tractor	GVW Truck/ Tractor	Light Truck	Motorcycle	Motorhome
Adams	611	2,863	2,797	3,310	64,905	7,699	3,107
Alamosa	42	168	1,153	159	3,554	263	104
Arapahoe	541	5,240	890	1,096	59,281	8,969	2,371
Archuleta	37	29	349	91	3,456	272	131
Baca	42	12	1,864	40	1,196	71	50
Bent	19	16	898	30	1,217	80	46
Boulder	407	1,842	1,665	584	36,776	7,667	1,736
Chaffee	114	129	406	209	4,959	555	340
Cheyenne	25	15	902	45	684	50	18
Clear Creek	32	11	137	58	3,306	459	179
Conejos	43	44	1,454	18	2,227	152	35
Costilla	18	0	656	13	1,181	93	46
Crowley	15	19	622	18	899	41	49
Custer	12	7	451	52	1,423	115	80
Delta	83	186	1,955	219	8,277	757	450
Denver	2,167	3,586	25	2,730	68,859	7,697	1,805
Dolores	9	17	717	24	511	58	35
Douglas	216	730	1,687	636	22,828	4,115	915
Eagle	207	59	398	434	11,224	1,303	292
El Paso	963	4,038	3,894	1,852	74,274	11,264	3,944
Elbert	73	71	1,864	235	6,785	620	378
Fremont	131	178	1,720	297	9,974	1,241	649
Garfield	163	325	978	510	12,552	1,255	545
Gilpin	18	3	106	48	1,858	305	95
Grand	106	66	475	224	4,909	470	170
Gunnison	80	99	455	111	4,352	418	118
Hinsdale	6	4	34	12	375	42	15
Huerfano	36	12	485	61	2,487	139	92
Jackson	7	5	418	31	689	42	45
Jefferson	532	2,668	1,770	1,276	81,691	13,738	4,606
Kiowa	15	0	822	26	432	22	16
Kit Carson	40	132	2,603	107	2,163	214	61
La Plata	172	260	1,525	295	11,936	1,549	435
Lake	26	0	23	67	2,328	189	64
Larimer	413	1,774	5,963	842	45,600	7,026	2,393
Las Animas	68	67	1,607	180	4,405	321	99
Lincoln	27	35	1,489	36	1,363	106	88
Logan	85	286	2,865	127	4,521	421	164
Mesa	232	1,104	2,886	781	28,701	2,648	1,677
Mineral	1	0	24	10	378	21	22
Moffat	34	130	1,262	145	3,422	317	166
Montezuma	84	186	2,445	161	6,450	475	295
Montrose	66	263	2,397	320	9,481	764	417
Morgan	77	178	3,185	248	6,542	539	289
Otero	65	225	2,329	119	4,564	395	224
Ouray	15	2	210	39	1,423	212	90
Park	42	7	403	120	6,816	733	445
Phillips	21	35	1,293	40	1,115	144	46
Pitkin	175	4	250	99	2,735	809	94
Prowers	53	310	1,956	105	3,324	248	133
Pueblo	259	1,254	2,107	709	30,656	2,924	1,245
Rio Blanco	26	26	760	87	2,307	121	60
Rio Grande	59	55	1,634	123	3,345	270	134
Routt	139	61	765	276	6,392	775	219
Saguache	25	15	1,310	48	1,968	140	73
San Juan	5	0	0	9	271	40	6
San Miguel	27	5	248	67	2,093	432	86
Sedgwick	10	28	835	17	684	48	27
Summit	181	147	67	247	7,235	855	305
Teller	70	46	319	114	6,451	868	421
Washington	38	42	2,657	82	955	118	57
Weld	325	1,690	10,122	1,868	43,940	4,238	2,083
Yuma	57	94	3,259	108	2,328	229	79
State Issued	110	0	4	765	5,016	57	22
<b>Totals</b>	<b>9,797</b>	<b>30,903</b>	<b>90,849</b>	<b>22,810</b>	<b>758,049</b>	<b>98,218</b>	<b>34,481</b>

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, continued  
Calendar Year 2000

	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	191,248	16	4,158	8,328	564	38,072	327,678
Alamosa	7,278	0	218	386	20	2,740	16,085
Arapahoe	306,676	7	2,958	5,334	272	26,900	420,535
Archuleta	5,984	29	340	281	5	2,808	13,812
Baca	2,428	3	29	120	11	1,667	7,533
Bent	2,522	0	47	46	0	1,178	6,099
Boulder	178,979	0	1,511	1,588	243	18,108	251,106
Chaffee	10,532	5	722	317	46	4,303	22,637
Cheyenne	1,207	6	31	40	2	825	3,850
Clear Creek	8,305	0	283	158	17	1,563	14,508
Conejos	4,731	6	97	39	6	1,905	10,757
Costilla	2,142	0	31	24	0	736	4,940
Crowley	1,790	0	21	47	0	873	4,394
Custer	2,538	6	104	91	15	1,412	6,306
Delta	16,242	58	1,328	274	37	7,836	37,702
Denver	345,685	0	1,492	3,678	317	17,451	455,492
Dolores	1,163	3	62	20	0	716	3,335
Douglas	117,741	91	1,185	2,294	109	15,429	167,976
Eagle	30,160	39	300	794	65	5,092	50,367
El Paso	303,145	24	5,291	5,306	438	41,331	455,764
Elbert	13,016	0	652	424	0	6,360	30,478
Fremont	22,188	26	1,275	481	48	7,740	45,948
Garfield	26,489	111	1,415	1,004	163	8,734	54,244
Gilpin	4,098	0	277	154	0	893	7,855
Grand	8,998	23	309	461	47	3,919	20,177
Gunnison	8,873	9	385	228	31	3,288	18,447
Hinsdale	800	1	9	29	0	475	1,802
Huerfano	4,230	2	43	129	10	1,530	9,256
Jackson	1,016	8	83	55	7	774	3,180
Jefferson	333,198	0	6,798	4,112	139	44,113	494,641
Kiowa	934	2	8	68	0	732	3,077
Kit Carson	4,060	26	42	242	5	2,316	12,011
La Plata	26,328	85	1,251	885	45	8,761	53,527
Lake	4,735	0	287	101	13	1,094	8,927
Larimer	150,631	22	3,048	3,795	222	30,727	252,456
Las Animas	8,460	0	77	256	31	2,603	18,174
Lincoln	3,023	35	25	92	7	1,532	7,858
Logan	11,285	5	155	303	20	3,924	24,161
Mesa	69,283	18	3,576	1,919	107	22,158	135,090
Mineral	730	0	15	9	0	401	1,611
Moffat	6,789	66	891	240	3	3,894	17,359
Montezuma	12,503	45	646	712	14	6,630	30,646
Montrose	18,935	114	1,184	588	67	8,393	42,989
Morgan	15,485	16	484	444	21	4,905	32,413
Otero	10,956	59	230	258	15	3,498	22,937
Ouray	2,924	16	69	78	1	1,197	6,276
Park	12,360	0	290	151	17	4,234	25,618
Phillips	2,662	27	13	44	8	1,331	6,779
Pitkin	11,779	4	65	182	1	1,594	17,791
Prowers	7,146	16	202	322	6	2,787	16,608
Pueblo	78,337	194	1,941	1,729	186	16,020	137,561
Rio Blanco	3,306	27	269	352	3	2,401	9,745
Rio Grande	6,862	29	382	139	31	3,246	16,309
Routt	12,896	37	383	589	26	4,463	27,021
Saguache	3,392	0	50	37	4	1,728	8,790
San Juan	480	2	29	19	1	148	1,010
San Miguel	4,769	23	57	141	15	1,225	9,188
Sedgwick	1,678	5	20	42	0	703	4,097
Summit	18,683	0	153	506	56	3,167	31,602
Teller	15,682	0	753	193	37	4,386	29,340
Washington	3,127	11	28	145	8	1,857	9,125
Weld	107,513	13	2,412	3,261	300	26,427	204,192
Yuma	5,716	17	25	118	20	3,054	15,104
State Issued	9,533	0	9	1,650	0	1,368	18,534
<b>Totals</b>	<b>2,616,384</b>	<b>1,387</b>	<b>50,523</b>	<b>55,852</b>	<b>3,902</b>	<b>451,675</b>	<b>4,224,830</b>

**VEHICLE REGISTRATIONS BY PLATE TYPE**

Calendar Year 2000

<b>Plate Type</b>	<b>State Totals</b>
Bus	7,745
Camper Trailers	65,923
City	18,545
Collector	88,960
County	15,187
Dealer Demo	16,493
Dealer Full Use	9,219
Dealer In Transit	4,370
Dealer Motorcycle Full Use	255
Dealer Motorcycle	566
Disability	28,450
Fleets	4,786
Light Truck Personalized Designer (Denim)	2,138
Light Truck Regular Designer (Denim)	45,259
Neighborhood Electric	5
Passenger Designer (Denim)	10,475
Personalized Regular	43,170
Political Delegation	63
Regular Designer (Denim)	212,081
Regular	3,046,251
Rental	57,443
SMM/SME	49,840
Special Plates	
10th Mountain Division	736
Air Force Academy	1
Air Force Commemorative	5,225
Always Buy Colorado	507
Call Letters	2,903
Disabled Veterans	5,656
Firefighter	6,987
Former POW	537
Honorably Discharged Veteran	55,647
Horseless Carriage	2,318
Knights of Columbus	418
Masonic Family	1,182
Medal of Honor	4
National Guard	817
Naval Reserve	376
Olympic Committee	6
Pearl Harbor Survivor	170
Pioneer	16,043
Purple Heart	2,445
Street Rod	737
University of Colorado	2,252
University of Southern Colorado	1
United States Marine Corps	2,117
State of Colorado	10,162
Trailer	380,359
<b>Total</b>	<b>4,224,830</b>

## Racing Events

Pari-Mutuel Comparative Data ..... 54

In 2000, the Racing Commission held 14 meetings. The Commission:

- Conducted a 2000 race date hearing;
- Conducted renewal hearings for north and south circuit greyhound race meets and one major horse track;
- Conducted numerous disciplinary, administrative, and appeal hearings;
- Held rule-making hearings related to the adoption of various greyhound, horse, pari-mutuel and racing rules; and
- Continued its official regulatory, supervisory, and enforcement control of pari-mutuel wagering.

## PARI-MUTUEL COMPARATIVE DATA

Calendar Years 1997 to 2000

	1997	1998	1999	2000
<b>NUMBER OF LIVE RACING DAYS</b>				
Horse Racing	38	38	43	37
Greyhound Racing	600	629	609	622
<b>Total</b>	<b>638</b>	<b>667</b>	<b>652</b>	<b>659</b>

## PARI-MUTUEL SALES 1/

Horse Racing	\$55,417,788	\$62,368,635	\$75,628,353	\$75,256,831
Greyhound Racing	196,450,662	172,736,182	168,940,048	155,567,451
<b>Total</b>	<b>\$251,868,450</b>	<b>\$235,104,817</b>	<b>\$244,568,401</b>	<b>\$230,824,282</b>

## PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	78.7%	78.7%	77.7%	77.4%
Greyhound Racing	81.8%	80.2%	79.8%	79.8%
<b>Total</b>	<b>81.8%</b>	<b>79.8%</b>	<b>79.1%</b>	<b>79.0%</b>

## STATE PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$435,173	\$472,716	\$567,492	\$560,438
Greyhound Racing	6,759,045	6,197,949	5,975,089	5,384,307
<b>Total</b>	<b>\$7,194,118</b>	<b>\$6,670,665</b>	<b>\$6,542,581</b>	<b>\$5,944,745</b>

1/ Includes off-track-betting figures.

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## Sales and Use

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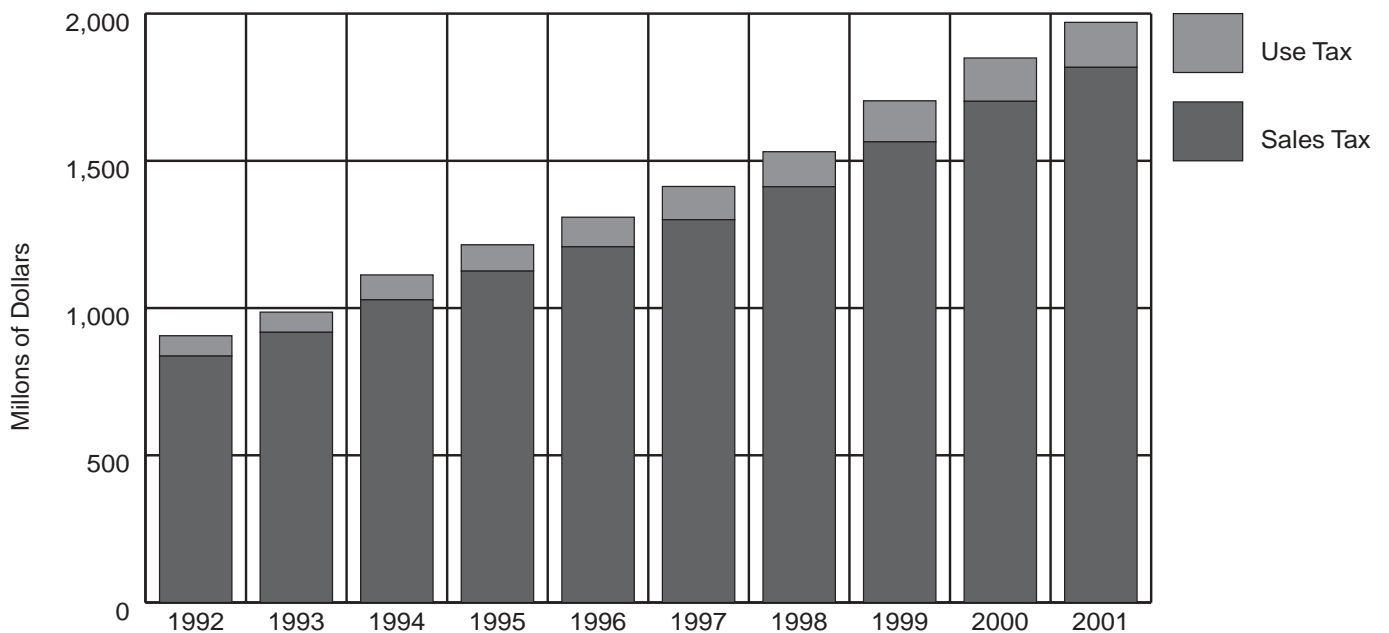
### STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1992 to 2001 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
2001	\$1,817,451	\$78,024	\$74,732
2000	1,702,133	77,060	70,113
1999	1,564,354	78,513	60,741
1998	1,411,950	63,562	55,320
1997	1,299,983	65,305	47,615
1996	1,208,087	61,666	38,784
1995	1,125,440	52,804	36,645
1994	1,028,049	54,538	30,072
1993	917,702	44,722	23,743
1992	836,891	47,281	21,753

### NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1992 to 2001



	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Sales Tax	836.9	917.7	1,028.0	1,125.4	1,208.1	1,300.0	1,412.0	1,564.4	1,702.1	1,817.5
Use Tax	69.0	68.5	84.6	89.4	100.5	112.9	118.9	139.3	147.2	152.8



**GENERAL STATE SALES STATISTICS BY BUSINESS CLASS**

Fiscal Year 2001 (thousands of dollars)

<b>BUSINESS CLASS</b>	<b>AVERAGE MONTHLY RETURNS</b>	<b>GROSS SALES</b>	<b>TOTAL DEDUCTIONS</b>	<b>NET TAXABLE SALES</b>	<b>% OF NET TAXABLE SALES</b>
Agriculture, Forestry and Fisheries	644	\$787,287	\$594,895	\$194,987	0.3%
Mining	199	1,251,039	817,738	442,901	0.7%
Construction	2,199	3,004,561	2,013,619	1,005,847	1.7%
Manufacturing	4,133	12,126,948	9,939,435	2,220,609	3.7%
Transportation, Communications, Public Utilities	7,201	11,758,393	6,703,559	5,134,167	8.5%
Wholesale Trade	4,555	20,213,002	16,940,221	3,322,913	5.5%
<b>RETAIL TRADE:</b>					
Building Materials	1,904	5,596,736	1,295,854	4,381,897	7.3%
General Merchandise	1,754	8,441,316	2,512,585	6,024,687	10.0%
Grocery Stores	2,494	8,522,665	6,703,966	1,848,821	3.1%
Auto Dealers and Service Stations	3,780	19,963,579	11,225,042	8,891,530	14.8%
Clothing	1,850	2,056,546	185,180	1,898,495	3.2%
Furniture	3,513	4,977,309	1,537,099	3,507,960	5.8%
Eating and Drinking	8,432	6,088,639	544,387	5,622,230	9.3%
Miscellaneous Retail	14,148	9,474,695	3,626,999	5,922,226	9.8%
<b>TOTAL RETAIL TRADE</b>	<b>37,874</b>	<b>65,121,485</b>	<b>27,631,112</b>	<b>38,097,845</b>	<b>63.2%</b>
Finance, Insurance, and Real Estate	2,405	1,593,612	744,623	855,494	1.4%
Hotel and Other Lodging	1,604	2,262,597	274,515	2,022,609	3.4%
Services Other Than Lodging	20,543	19,438,644	12,689,173	6,866,168	11.4%
Government	75	113,840	64,874	48,512	0.1%
Non-classifiable	101	75,410	27,204	21,852	0.0%
<b>STATE TOTAL</b>	<b>81,532</b>	<b>\$137,746,818</b>	<b>\$78,440,968</b>	<b>\$60,233,905</b>	<b>100.0%</b>

**STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS**

Fiscal Year 2001 (thousands of dollars)

<b>BUSINESS CLASS</b>	<b>AVERAGE MONTHLY RETURNS</b>	<b>RETAIL SALES</b>	<b>% CHANGE PRIOR YEAR</b>	<b>NET TAX COLLECTED</b>	<b>% CHANGE PRIOR YEAR</b>
Agriculture, Forestry and Fisheries	644	\$527,544	10.6%	\$5,556	13.9%
Mining	199	746,806	22.8	12,604	32.1
Construction	2,199	2,543,379	12.6	28,694	11.4
Manufacturing	4,163	5,750,807	10.2	63,328	10.5
Transportation, Communications, Public Utilities	7,201	8,815,273	19.2	146,321	14.8
Wholesale Trade	4,555	6,919,598	3.4	94,769	4.1
<b>RETAIL TRADE:</b>					
Building Materials	1,904	4,985,978	2.1	124,913	3.5
Lumber/Other Building Materials	733	3,554,260	4.0	93,398	4.6
Paint/Glass/Wallpaper	249	279,462	4.5	5,515	7.5
Hardware Stores	521	760,725	-2.1	19,138	-0.2
Nurseries	342	310,768	-5.6	5,634	-1.2
Mobile Home Dealers	61	80,763	-12.2	1,228	-5.5
General Merchandise	1,754	7,758,017	6.2	172,017	4.3
Department Stores	256	6,190,954	6.1	143,720	3.4
Variety Stores	120	187,573	20.6	4,708	22.9
Miscellaneous General Merchandise	1,378	1,379,490	4.9	23,589	6.4
Grocery Stores	2,494	8,366,455	5.1	52,729	3.4
Grocery	1,240	7,900,506	4.8	46,156	2.4
Meat/Fish	41	50,377	0.3	320	-8.6
Fruit/Vegetable	25	13,572	11.1	113	-21.5
Candy/Nut/Confectionary	132	40,772	10.2	743	10.9
Dairy Products	87	44,441	37.0	386	-13.1
Retail Bakery	159	52,449	-0.6	949	3.5
Miscellaneous Food Stores	809	264,338	14.2	4,062	20.0
Auto Dealers and Service Stations	3,780	16,921,086	10.6	253,456	6.5
Auto Dealers: New and Used	476	9,596,822	3.7	180,131	6.3
Auto Dealers: Used Only	718	1,010,487	1.8	22,310	3.6
Auto Supply Dealers	930	1,091,383	5.8	22,466	8.8
Gas Service Stations	1,346	3,816,434	31.3	11,379	23.4
Miscellaneous Marine/Auto Dealers	310	1,405,960	27.2	17,170	0.9

**STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS, continued**

Fiscal Year 2001 (thousands of dollars)

<b>BUSINESS CLASS</b>	<b>AVERAGE MONTHLY RETURNS</b>	<b>RETAIL SALES</b>	<b>% CHANGE PRIOR YEAR</b>	<b>NET TAX COLLECTED</b>	<b>% CHANGE PRIOR YEAR</b>
Clothing	1,850	\$1,998,259	6.9%	\$54,209	8.2%
Men/Boy's Clothing	116	111,935	-5.0	3,085	-3.8
Women's Ready to Wear	312	273,033	0.5	7,381	1.9
Women's Accessory/Specialty	140	87,759	2.4	2,295	3.0
Children/Infant's Wear	63	72,197	25.0	2,007	28.3
Family Clothing	564	1,014,639	13.5	28,026	13.4
Shoe Stores	322	267,268	5.2	7,240	1.9
Miscellaneous Apparel/Accessory	333	171,428	-9.0	4,175	2.8
Furniture	3,513	4,405,070	-0.6	100,142	1.2
Furniture/Furnishings/Equipment	2,014	2,214,340	3.5	52,000	4.2
Household Appliances	268	657,678	1.1	16,774	-0.9
Radio/TV/Electronics/Music	646	696,710	7.5	17,125	7.6
Computers and Software	584	836,342	-15.6	14,243	-12.2
Eating and Drinking	8,432	5,963,009	8.2	160,282	8.0
Miscellaneous Retail	14,148	8,478,417	4.3	169,003	5.8
Drugstores	315	933,047	8.3	9,642	1.8
Liquor	1,149	1,028,086	7.8	26,565	8.9
Antique/Secondhand	817	242,275	1.4	5,809	0.1
Book/Stationery	739	1,078,539	5.7	24,701	7.9
Sporting Goods/Bicycles	1,062	1,024,139	8.8	24,481	9.0
Catalog/Mail Order	110	224,802	-9.6	1,586	11.1
Hobby/Toy/Camera/Gifts	2,094	939,652	-2.6	22,266	-0.7
Jewelry	589	435,859	5.1	9,892	1.6
Fuel Dealers	381	313,679	48.1	3,204	47.0
Other Miscellaneous	6,892	2,258,339	-0.6	40,857	4.9
<b>TOTAL RETAIL TRADE</b>	<b>37,874</b>	<b>58,876,291</b>	<b>6.3</b>	<b>1,086,751</b>	<b>5.3</b>
Finance, Insurance, and Real Estate	2,405	1,216,933	26.2	24,379	12.6
Hotel and Other Lodging	1,604	2,242,528	9.2	57,697	8.7
Services Other Than Lodging	20,543	15,229,216	5.8	195,666	6.6
Government	75	105,638	1.0	1,386	-11.2
Non-classifiable	101	37,667	-41.2	625	-54.8
<b>STATE TOTAL</b>	<b>81,562</b>	<b>\$103,011,680</b>	<b>7.7%</b>	<b>\$1,717,776</b>	<b>6.8%</b>

**RETAIL SALES BY COUNTY**  
**Calendar Years 1996 to 2000 (thousands of dollars)**

<b>County</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
Adams	\$5,333,307	\$5,832,362	\$6,299,874	\$6,940,803	\$7,581,317
Alamosa	273,154	283,377	291,515	300,553	319,007
Arapahoe	10,399,727	10,706,651	11,367,491	12,816,261	14,241,174
Archuleta	102,147	118,584	139,989	157,632	178,576
Baca	41,154	41,422	44,547	43,469	46,908
Bent	23,484	24,566	26,239	25,433	29,298
Boulder	5,141,215	5,471,279	6,018,669	6,326,441	6,998,612
Chaffee	233,442	239,935	261,209	283,177	305,572
Cheyenne	48,391	35,493	40,429	32,168	35,557
Clear Creek	95,588	98,182	102,480	104,825	113,296
Conejos	36,921	35,587	36,430	37,695	41,181
Costilla	11,727	12,089	12,509	12,295	12,868
Crowley	17,883	18,048	18,568	19,982	19,661
Custer	23,624	24,802	26,736	27,360	31,110
Delta	278,032	285,278	287,824	297,189	303,699
Denver	13,234,882	14,025,284	15,086,120	15,531,712	17,488,139
Dolores	11,615	12,209	13,198	14,392	16,516
Douglas	1,848,006	2,298,208	2,666,446	3,156,508	3,666,174
Eagle	1,083,132	1,238,083	1,315,164	1,324,264	1,495,926
El Paso	7,121,074	7,467,149	7,772,820	8,120,696	9,175,487
Elbert	67,171	74,410	97,043	100,413	123,974
Fremont	344,171	342,360	363,745	380,223	430,203
Garfield	809,913	881,602	961,004	1,028,004	1,155,540
Gilpin	30,547	34,564	36,367	40,983	44,784
Grand	227,580	247,498	259,057	264,072	301,162
Gunnison	339,227	343,101	363,761	401,387	423,133
Hinsdale	12,004	12,650	12,932	12,951	13,606
Huerfano	53,632	58,380	63,334	64,441	69,698
Jackson	17,524	18,603	19,295	19,112	21,784
Jefferson	7,918,184	8,551,259	9,262,743	9,953,803	10,890,215
Kiowa	12,062	12,626	11,850	12,413	12,837
Kit Carson	186,061	196,648	196,816	191,588	178,412
La Plata	758,798	769,613	831,822	883,846	975,301
Lake	58,699	60,329	63,453	64,942	68,408
Larimer	3,773,425	4,156,222	4,490,986	4,841,789	5,319,602
Las Animas	141,785	142,337	165,370	189,120	223,699
Lincoln	105,945	114,402	117,784	112,729	112,889
Logan	336,277	344,644	347,862	358,016	377,448
Mesa	1,895,082	2,069,208	2,199,092	2,336,400	2,574,813
Mineral	13,822	16,567	18,078	14,053	17,850
Moffat	174,457	183,854	190,528	185,269	204,033
Montezuma	326,819	339,473	350,913	370,327	390,217
Montrose	459,820	477,134	517,365	545,183	605,661
Morgan	356,241	382,386	383,582	379,633	410,313
Otero	262,586	287,228	290,368	297,002	317,558
Ouray	34,828	38,224	41,099	42,683	44,294
Park	58,892	62,357	67,315	73,052	80,025
Phillips	121,642	118,369	125,571	127,720	127,296
Pitkin	724,877	764,854	819,123	808,730	850,387
Prowers	309,352	350,409	347,603	398,357	402,328
Pueblo	2,049,606	2,213,197	2,160,410	2,218,515	2,320,148
Rio Blanco	58,028	62,868	63,951	57,392	74,167
Rio Grande	169,103	170,277	180,708	189,848	203,632
Routt	423,594	476,694	548,140	525,774	564,185
Saguache	35,774	38,227	38,115	39,089	39,113
San Juan	15,804	14,218	14,508	13,837	15,617
San Miguel	138,690	148,870	167,565	167,664	191,281
Sedgwick	42,608	40,355	38,349	39,534	46,146
Summit	828,847	888,859	940,266	979,349	1,047,290
Teller	152,754	159,539	182,821	181,924	272,173
Washington	55,533	60,102	57,604	63,414	67,210
Weld	2,268,948	2,446,684	2,624,666	2,837,779	3,215,007
Yuma	172,155	173,084	171,498	173,977	189,787
Out of State	2,681,527	2,540,438	2,564,642	3,321,813	3,507,092
<b>State Total</b>	<b>\$74,382,899</b>	<b>\$79,153,311</b>	<b>\$84,597,361</b>	<b>\$90,881,005</b>	<b>\$100,620,396</b>

**RETAIL TRADE SALES BY COUNTY**  
**Calendar Years 1996 to 2000 (thousands of dollars)**

Note: Sales only by categories: building materials, general merchandise, food stores, auto dealers and gas stations, clothing and furniture stores, eating/drinking, and miscellaneous retail.

<b>COUNTY</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
Adams	\$3,181,342	\$3,390,452	\$3,652,480	\$4,036,263	\$4,452,955
Alamosa	186,909	191,275	196,654	202,088	219,516
Arapahoe	6,232,127	6,540,163	6,883,678	7,900,311	8,666,555
Archuleta	66,901	80,261	96,721	102,956	118,111
Baca	23,021	22,615	24,351	25,044	34,672
Bent	16,342	16,989	17,767	17,747	19,968
Boulder	2,877,436	3,084,843	3,239,937	3,572,397	4,027,542
Chaffee	156,406	164,288	174,748	196,565	208,844
Cheyenne	10,519	8,563	9,365	8,114	8,596
Clear Creek	55,172	57,197	57,853	59,671	66,610
Conejos	23,698	24,230	24,864	26,539	29,250
Costilla	6,482	7,027	6,124	6,411	7,516
Crowley	14,129	14,038	14,259	15,432	15,441
Custer	12,677	14,193	15,862	17,695	20,486
Delta	156,775	159,781	168,351	175,124	183,432
Denver	6,016,408	6,350,358	6,812,009	7,301,794	8,102,252
Dolores	6,252	6,623	8,009	8,326	9,784
Douglas	1,185,687	1,506,130	1,870,524	2,280,115	2,718,663
Eagle	584,798	673,980	699,636	708,213	800,658
El Paso	4,512,189	4,754,965	5,058,805	5,430,356	5,942,882
Elbert	37,894	41,576	54,946	59,420	68,891
Fremont	233,463	240,085	258,638	276,294	310,225
Garfield	516,417	548,031	592,996	630,542	731,743
Gilpin	7,445	10,759	10,566	9,920	9,784
Grand	124,488	135,524	144,079	152,909	171,796
Gunnison	152,218	169,819	190,676	193,156	209,997
Hinsdale	7,053	7,146	7,131	7,483	8,098
Huerfano	31,165	33,812	37,383	39,740	42,627
Jackson	8,408	8,863	8,844	8,773	9,773
Jefferson	5,352,648	5,614,525	5,999,186	6,499,392	7,122,916
Kiowa	8,964	8,771	8,382	9,079	9,161
Kit Carson	85,647	81,039	81,098	78,077	75,279
La Plata	444,982	460,306	513,332	553,114	592,127
Lake	41,393	42,275	44,088	44,631	48,380
Larimer	2,477,251	2,637,376	2,809,797	3,047,063	3,323,983
Las Animas	93,781	95,314	103,635	117,319	134,768
Lincoln	56,548	59,873	63,934	71,810	82,158
Logan	217,913	221,650	216,336	213,076	232,601
Mesa	1,240,287	1,304,044	1,390,496	1,487,425	1,605,250
Mineral	4,805	4,601	5,179	5,208	5,013
Moffat	117,028	123,793	126,830	121,438	137,977
Montezuma	226,308	229,308	236,731	258,738	279,610
Montrose	296,651	317,473	336,514	352,832	385,898
Morgan	212,678	231,088	216,290	218,930	205,181
Otero	153,554	153,830	152,719	157,562	170,317
Ouray	18,877	20,369	21,433	24,193	24,439
Park	35,912	37,776	38,717	41,546	50,714
Phillips	31,222	32,984	31,975	33,983	30,010
Pitkin	398,732	407,752	435,411	426,091	444,340
Prowers	134,132	143,314	139,714	151,500	150,597
Pueblo	1,158,702	1,248,955	1,320,987	1,381,179	1,455,084
Rio Blanco	31,549	32,258	32,707	32,089	42,207
Rio Grande	67,433	71,601	78,472	87,159	92,078
Routt	239,721	267,455	291,155	307,465	336,712
Saguache	25,463	25,161	27,461	27,408	22,433
San Juan	10,346	9,824	9,660	8,869	10,033
San Miguel	75,352	74,922	85,871	88,351	99,511
Sedgwick	27,794	26,438	26,464	27,520	31,844
Summit	497,117	518,949	564,318	589,218	617,221
Teller	90,832	97,249	113,945	118,293	136,824
Washington	26,623	27,591	24,150	26,021	30,305
Weld	1,210,835	1,272,457	1,353,815	1,414,942	1,582,809
Yuma	77,216	78,965	79,209	80,460	89,155
Out of State	997,201	898,905	855,932	1,037,944	1,144,483
<b>State Total</b>	<b>\$42,629,318</b>	<b>\$45,141,777</b>	<b>\$48,173,199</b>	<b>\$52,609,323</b>	<b>\$58,018,085</b>

## STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2001 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	62,573	\$11,315,951	\$7,799,018	\$4,620,605	\$131,756
Alamosa	5,406	410,286	325,501	174,135	4,970
Arapahoe	82,689	20,772,456	14,261,715	8,222,414	234,554
Archuleta	4,726	191,268	184,139	102,453	2,925
Baca	1,834	46,226	45,119	15,764	450
Bent	1,641	31,495	30,362	14,348	409
Boulder	65,438	9,989,913	7,386,044	4,100,863	116,940
Chaffee	8,565	348,039	312,412	185,671	5,299
Cheyenne	1,532	38,853	37,014	11,211	320
Clear Creek	5,335	152,987	116,444	56,701	1,618
Conejos	2,388	55,350	43,579	18,077	516
Costilla	1,680	16,005	13,697	5,776	165
Crowley	1,257	20,906	18,577	7,959	227
Custer	2,335	33,191	30,918	18,209	520
Delta	9,707	360,493	316,788	159,952	4,560
Denver	101,873	27,334,562	17,699,414	10,841,162	309,163
Dolores	1,065	19,472	17,728	7,219	206
Douglas	33,139	4,379,246	4,035,780	2,813,763	80,200
Eagle	21,477	1,661,083	1,553,945	1,065,536	30,340
El Paso	80,064	11,441,528	9,509,649	5,992,927	170,907
Elbert	4,738	139,532	130,210	65,051	1,854
Fremont	9,720	657,228	440,884	242,442	6,916
Garfield	17,900	1,271,376	1,173,766	679,304	19,379
Gilpin	2,066	60,820	48,091	37,276	1,062
Grand	10,174	333,148	310,423	214,675	6,124
Gunnison	8,768	493,752	432,688	208,093	5,939
Hinsdale	1,225	15,409	13,951	10,028	288
Huerfano	3,467	87,178	70,361	34,073	972
Jackson	1,263	25,484	23,850	9,870	282
Jefferson	89,315	12,398,462	11,054,273	6,293,641	179,564
Kiowa	777	14,904	14,250	3,187	91
Kit Carson	3,430	208,685	180,320	64,698	1,843
La Plata	15,555	1,228,742	1,011,492	598,228	17,075
Lake	2,970	76,237	71,684	35,159	1,004
Larimer	55,174	6,648,628	5,452,483	3,133,736	89,382
Las Animas	5,092	259,561	234,642	106,232	3,030
Lincoln	3,069	121,305	115,245	53,074	1,513
Logan	6,842	413,639	378,285	201,691	5,755
Mesa	27,795	3,096,726	2,638,112	1,540,029	43,919
Mineral	1,060	20,197	18,975	11,500	329
Moffat	4,930	236,826	212,733	117,572	3,354
Montezuma	7,757	463,396	401,209	216,342	6,172
Montrose	10,591	747,086	641,356	357,250	10,190
Morgan	8,395	613,121	418,580	170,488	4,862
Otero	6,941	409,530	328,591	133,206	3,797
Ouray	3,059	52,715	46,409	33,926	971
Park	4,914	91,880	84,122	48,534	1,386
Phillips	2,490	130,277	121,650	31,567	899
Pitkin	11,664	891,853	863,092	573,102	16,319
Prowers	5,417	437,570	381,307	112,373	3,204
Pueblo	24,778	2,868,985	2,358,725	1,345,133	38,361
Rio Blanco	3,351	86,958	80,277	48,990	1,399
Rio Grande	5,699	241,996	196,985	76,751	2,191
Routt	10,758	656,348	592,751	394,036	11,226
Saguache	2,091	42,613	39,862	14,144	404
San Juan	1,106	16,869	16,578	12,844	368
San Miguel	5,245	210,558	202,358	151,339	4,315
Sedgwick	1,934	48,495	44,414	15,575	445
Summit	17,723	1,156,835	1,091,454	813,112	23,154
Teller	7,105	233,309	218,906	105,902	3,022
Washington	2,254	71,481	66,966	24,945	711
Weld	42,417	4,881,477	3,394,676	1,673,698	47,699
Yuma	4,517	211,022	195,482	73,477	2,095
Out of State	18,120	6,755,293	3,461,369	1,712,867	48,866
<b>State Total</b>	<b>978,380</b>	<b>\$137,746,816</b>	<b>\$103,011,680</b>	<b>\$60,233,905</b>	<b>\$1,717,776</b>

**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 2001 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>ADAMS</b>	<b>\$11,315,951</b>	<b>\$7,799,018</b>	<b>\$131,756</b>
Arvada	147,277	117,753	2,002
Aurora	1,697,250	1,026,094	16,339
Bennett	19,277	17,140	197
Brighton	627,570	521,404	8,630
Broomfield	103,541	90,015	1,478
Commerce City	1,781,392	1,025,619	15,656
Federal Heights	340,593	250,007	4,213
Northglenn	666,304	528,074	9,704
Strasburg	8,311	8,295	147
Thornton	1,405,096	1,177,039	23,257
Westminster	954,493	750,314	12,451
Remainder of county	3,564,847	2,287,264	37,682
<b>ALAMOSA</b>	<b>410,286</b>	<b>325,501</b>	<b>4,970</b>
Alamosa	346,654	270,725	4,436
Remainder of county	63,632	54,776	534
<b>ARAPAHOE</b>	<b>20,772,456</b>	<b>14,261,715</b>	<b>234,554</b>
Aurora	6,624,150	4,200,144	76,187
Byers	8,688	8,351	108
Cherry Hills Village	28,991	28,774	310
Columbine Valley	4,984	4,891	101
Deer Trail	1,691	1,640	21
Englewood	6,362,516	4,641,104	65,375
Foxfield	10,052	5,799	57
Glendale	394,472	348,780	7,926
Greenwood Village	892,437	759,582	14,175
Littleton	2,250,198	1,880,319	29,976
Sheridan	345,754	233,525	3,617
Strasburg	5,519	5,341	77
Remainder of county	3,843,004	2,143,465	36,624
<b>ARCHULETA</b>	<b>191,268</b>	<b>184,139</b>	<b>2,925</b>
Pagosa Springs	150,148	144,870	2,293
Remainder of county	41,120	39,269	632
<b>BACA</b>	<b>46,226</b>	<b>45,119</b>	<b>450</b>
Campo	145	145	4
Pritchett	173	145	4
Springfield	29,783	29,109	304
Two Buttes	372	370	9
Walsh	10,486	10,167	70
Remainder of county	5,267	5,183	59
<b>BENT</b>	<b>31,496</b>	<b>30,362</b>	<b>409</b>
Las Animas	22,364	21,373	296
Remainder of county	9,132	8,989	113
<b>BOULDER</b>	<b>9,989,913</b>	<b>7,386,044</b>	<b>116,940</b>
Boulder	4,208,572	3,357,499	52,122
Broomfield	2,131,751	1,094,187	19,474
Erie	46,703	44,905	566
Lafayette	367,041	278,294	3,593
Longmont	1,773,449	1,429,428	23,708
Louisville	638,307	527,358	8,257
Lyons	28,867	27,839	343
Nederland	27,611	25,834	417
Niwot	95,721	56,265	480
Superior	199,533	192,829	3,260
Ward	794	604	9
Remainder of county	471,564	351,002	4,711
<b>CHAFFEE</b>	<b>348,039</b>	<b>312,412</b>	<b>5,299</b>
Buena Vista	77,729	68,377	1,195
Poncha Springs	18,194	15,858	323
Salida	179,989	164,752	2,740
Remainder of county	72,127	63,425	1,041



**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**

Fiscal Year 2001 (thousands of dollars)

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>CHEYENNE</b>	<b>\$38,853</b>	<b>\$37,014</b>	<b>\$320</b>
Cheyenne Wells	14,781	14,330	169
Kit Carson	2,189	2,111	46
Remainder of county	21,883	20,573	105
<b>CLEAR CREEK</b>	<b>152,987</b>	<b>116,444</b>	<b>1,618</b>
Empire	3,255	3,125	47
Georgetown	15,082	14,717	237
Idaho Springs	66,158	58,067	786
Silver Plume	2,604	1,395	17
Remainder of county	65,888	39,140	531
<b>CONEJOS</b>	<b>55,351</b>	<b>43,579</b>	<b>516</b>
Antonito	17,458	7,910	80
La Jara	13,343	12,996	118
Manassa	4,352	3,556	37
Romeo	972	835	14
Remainder of county	19,226	18,282	267
<b>COSTILLA</b>	<b>16,005</b>	<b>13,697</b>	<b>165</b>
Blanca	1,927	1,770	24
Fort Garland	2,752	2,584	37
San Luis	4,748	4,019	57
Remainder of county	6,578	5,324	47
<b>CROWLEY</b>	<b>20,906</b>	<b>18,577</b>	<b>227</b>
Ordway	15,627	13,638	165
Remainder of county	5,279	4,939	62
<b>CUSTER</b>	<b>33,191</b>	<b>30,918</b>	<b>520</b>
Silver Cliff	5,801	5,654	95
Westcliffe	21,750	19,779	342
Remainder of county	5,640	5,485	83
<b>DELTA</b>	<b>360,492</b>	<b>316,788</b>	<b>4,560</b>
Cedaredge	24,124	22,247	322
Crawford	2,529	2,449	49
Delta	203,895	178,587	2,491
Hotchkiss	28,238	24,993	310
Orchard City	5,587	5,430	53
Paonia	21,035	20,506	337
Remainder of county	75,084	62,576	998
<b>DENVER CITY &amp; COUNTY</b>	<b>27,334,562</b>	<b>17,699,414</b>	<b>309,163</b>
<b>DOLORES</b>	<b>19,472</b>	<b>17,728</b>	<b>206</b>
Dove Creek	14,963	14,694	141
Rico	2,489	2,193	45
Remainder of county	2,020	841	20
<b>DOUGLAS</b>	<b>4,379,247</b>	<b>4,035,780</b>	<b>80,200</b>
Aurora	22,032	2,993	51
Castle Rock	743,650	668,257	12,477
Franktown	29,695	24,524	551
Highlands Ranch	506,694	476,263	9,204
Larkspur	27,142	17,322	353
Littleton	190,968	176,489	3,683
Lone Tree	597,321	565,188	12,294
Parker	661,471	614,644	11,487
Sedalia	42,993	37,126	508
Remainder of county	1,557,281	1,452,974	29,592
<b>EAGLE</b>	<b>1,661,083</b>	<b>1,553,945</b>	<b>30,340</b>
Avon	256,995	241,108	4,396
Basalt	96,214	89,991	1,793
Eagle	107,702	104,003	1,813
Edwards	112,819	103,676	2,200
Gypsum	148,207	111,505	1,510
Minturn	27,176	24,801	390
Red Cliff	3,439	3,427	91
Vail	503,913	487,680	10,329
Remainder of county	404,618	387,754	7,818



**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**

Fiscal Year 2001 (thousands of dollars)

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>EL PASO</b>	<b>\$11,441,528</b>	<b>\$9,509,649</b>	<b>\$170,907</b>
Calhan	25,641	22,449	287
Colorado Springs	10,193,732	8,490,960	154,288
Fountain	313,981	185,907	3,239
Green Mountain Falls	2,732	2,625	56
Manitou Springs	58,314	55,248	1,328
Monument	149,122	136,420	1,886
Palmer Lake	16,154	13,996	194
Security	45,885	43,978	499
Remainder of county	635,967	558,066	9,130
<b>ELBERT</b>	<b>139,532</b>	<b>130,210</b>	<b>1,854</b>
Agate	470	468	6
Elizabeth	47,342	44,883	533
Kiowa	17,814	17,129	255
Simla	9,382	8,699	104
Remainder of county	64,524	59,031	956
<b>FREMONT</b>	<b>657,227</b>	<b>440,884</b>	<b>6,916</b>
Canon City	442,837	333,494	5,473
Florence	76,093	36,047	453
Penrose	9,880	7,282	131
Remainder of county	128,417	64,061	859
<b>GARFIELD</b>	<b>1,271,376</b>	<b>1,173,766</b>	<b>19,379</b>
Carbondale	126,743	121,549	2,162
Glenwood Springs	714,953	657,383	11,350
New Castle	36,599	30,406	309
Parachute	18,629	17,689	273
Rifle	168,188	160,942	1,847
Silt	19,459	18,042	290
Remainder of county	186,805	167,755	3,148
<b>GILPIN</b>	<b>60,820</b>	<b>48,091</b>	<b>1,062</b>
Black Hawk	39,153	28,395	678
Central City	8,458	7,500	177
Remainder of county	13,209	12,196	207
<b>GRAND</b>	<b>333,148</b>	<b>310,423</b>	<b>6,124</b>
Fraser	47,403	46,138	708
Granby	54,119	49,729	870
Grand Lake	27,684	26,357	543
Hot Sulphur Springs	5,905	5,453	71
Kremmling	29,584	28,867	409
Winter Park	68,083	66,278	1,665
Remainder of county	100,370	87,601	1,858
<b>GUNNISON</b>	<b>493,752</b>	<b>432,688</b>	<b>5,939</b>
Crested Butte	60,975	59,289	1,278
Gunnison	217,517	202,852	3,298
Marble	927	881	22
Mt. Crested Butte	31,955	31,520	719
Remainder of county	182,378	138,146	622
<b>HINSDALE</b>	<b>15,409</b>	<b>13,951</b>	<b>288</b>
Lake City	10,798	9,715	190
Remainder of county	4,611	4,236	98
<b>HUERFANO</b>	<b>87,178</b>	<b>70,361</b>	<b>972</b>
La Veta	13,743	10,254	192
Walsenburg	47,690	42,776	571
Remainder of county	25,745	17,331	209
<b>JACKSON</b>	<b>25,484</b>	<b>23,850</b>	<b>282</b>
Walden	19,406	18,606	220
Remainder of county	6,078	5,244	62

**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 2001 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>JEFFERSON</b>	<b>\$12,398,462</b>	<b>\$11,054,273</b>	<b>\$179,564</b>
Arvada	1,607,714	1,436,460	21,903
Broomfield	145,757	110,611	2,243
Conifer	41,789	39,072	329
Edgewater	77,198	77,220	1,032
Evergreen	117,074	100,381	1,622
Golden	1,660,224	1,273,869	16,860
Kittredge	2,780	2,578	40
Lakeside	40,623	40,471	1,071
Lakewood	3,475,082	3,135,379	55,989
Littleton	2,283	2,212	20
Morrison	47,085	44,756	828
Mountain View	9,495	8,907	131
Superior	2,323	2,267	37
Westminster	1,186,263	1,142,546	24,682
Wheat Ridge	1,647,745	1,498,646	17,538
Remainder of county	2,335,027	2,138,898	35,239
<b>KIOWA</b>	<b>14,904</b>	<b>14,250</b>	<b>91</b>
Eads	7,926	7,588	78
Remainder of county	6,978	6,662	13
<b>KIT CARSON</b>	<b>208,686</b>	<b>180,320</b>	<b>1,843</b>
Burlington	103,019	94,919	1,359
Flagler	14,970	10,284	112
Seibert	11,315	11,195	29
Stratton	9,324	9,134	122
Remainder of county	70,058	54,788	221
<b>LA PLATA</b>	<b>1,228,742</b>	<b>1,011,492</b>	<b>17,075</b>
Bayfield	43,312	27,975	432
Durango	945,351	766,978	13,038
Ignacio	18,794	16,942	227
Remainder of county	221,285	199,597	3,378
<b>LAKE</b>	<b>76,237</b>	<b>71,684</b>	<b>1,004</b>
Leadville	32,896	31,212	523
Twin Lakes	624	598	14
Remainder of county	42,717	39,874	467
<b>LARIMER</b>	<b>6,648,627</b>	<b>5,452,483</b>	<b>89,382</b>
Berthoud	82,032	59,112	738
Estes Park	225,731	197,058	3,702
Ft. Collins	3,957,084	3,287,349	54,771
Johnstown	9,313	9,237	111
Loveland	1,506,221	1,281,753	19,280
Wellington	17,040	16,112	232
Windsor	7,707	6,283	69
Remainder of county	843,499	595,579	10,479
<b>LAS ANIMAS</b>	<b>259,561</b>	<b>234,642</b>	<b>3,030</b>
Aguilar	3,975	3,764	35
Trinidad	209,548	186,671	2,635
Remainder of county	46,038	44,207	360
<b>LINCOLN</b>	<b>121,305</b>	<b>115,245</b>	<b>1,513</b>
Arriba	2,087	2,087	6
Genoa	502	501	4
Hugo	7,487	7,095	120
Limon	107,294	101,725	1,353
Remainder of county	3,935	3,837	30
<b>LOGAN</b>	<b>414,324</b>	<b>378,285</b>	<b>5,755</b>
Crook	5,109	5,069	18
Fleming	2,127	1,932	7
Iliff	2,014	1,913	51
Merino	16,298	16,191	21
Sterling	328,756	300,601	5,026
Remainder of county	60,020	52,579	632

**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**

Fiscal Year 2001 (thousands of dollars)

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>MESA</b>	<b>\$3,096,726</b>	<b>\$2,638,112</b>	<b>\$43,919</b>
Clifton	44,532	41,586	784
Collbran	4,071	3,973	65
De Beque	1,505	1,430	16
Fruita	106,748	83,551	880
Gateway	206	192	5
Grand Junction	2,505,532	2,127,193	36,678
Palisade	22,915	19,458	307
Remainder of county	411,217	360,729	5,184
<b>MINERAL</b>	<b>20,197</b>	<b>18,975</b>	<b>329</b>
Creede	7,601	7,204	162
Remainder of county	12,596	11,771	167
<b>MOFFAT</b>	<b>236,826</b>	<b>212,733</b>	<b>3,354</b>
Craig	208,794	189,503	3,022
Dinosaur	2,513	2,513	26
Remainder of county	25,519	20,717	306
<b>MONTEZUMA</b>	<b>463,396</b>	<b>401,209</b>	<b>6,172</b>
Cortez	317,546	288,725	4,666
Dolores	26,726	14,961	202
Mancos	17,657	14,502	155
Remainder of county	101,467	83,021	1,149
<b>MONTROSE</b>	<b>747,087</b>	<b>641,356</b>	<b>10,190</b>
Cimarron	916	880	22
Montrose	606,946	533,580	8,744
Naturita	9,355	9,272	127
Nucla	11,570	10,737	132
Olathe	22,183	16,837	155
Remainder of county	96,117	70,050	1,010
<b>MORGAN</b>	<b>612,438</b>	<b>418,580</b>	<b>4,862</b>
Brush	78,705	66,513	887
Fort Morgan	377,745	219,296	2,795
Hillrose	249	230	3
Log Lane Village	1,943	1,878	16
Wiggins	21,935	20,824	161
Remainder of county	131,861	109,839	1,000
<b>OTERO</b>	<b>409,530</b>	<b>328,591</b>	<b>3,797</b>
Cheraw	716	710	9
Fowler	11,444	10,131	125
La Junta	312,525	243,149	2,815
Manzanola	1,374	1,149	22
Rocky Ford	50,963	44,967	604
Swink	1,246	1,246	23
Timpas	15	15	0
Remainder of county	31,247	27,224	199
<b>OURAY</b>	<b>52,715</b>	<b>46,409</b>	<b>971</b>
Ouray	26,721	24,350	565
Ridgway	21,220	17,537	320
Remainder of county	4,774	4,522	86
<b>PARK</b>	<b>91,880</b>	<b>84,122</b>	<b>1,386</b>
Alma	1,494	1,469	30
Fairplay	16,416	15,498	281
Remainder of county	73,970	67,155	1,105
<b>PHILLIPS</b>	<b>130,277</b>	<b>121,650</b>	<b>899</b>
Haxtun	33,461	30,430	224
Holyoke	52,204	48,699	384
Remainder of county	44,612	42,521	291

**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 2001 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>PITKIN</b>	<b>\$891,852</b>	<b>\$863,092</b>	<b>\$16,319</b>
Aspen	567,462	547,797	10,665
Basalt	44,299	42,756	601
Snowmass	4,899	4,574	83
Snowmass Village	114,944	113,237	2,521
Remainder of county	160,248	154,728	2,449
<b>PROWERS</b>	<b>437,570</b>	<b>381,307</b>	<b>3,204</b>
Granada	2,297	2,285	28
Holly	15,581	12,352	131
Lamar	384,895	334,034	2,777
Wiley	9,479	8,942	57
Remainder of county	25,318	23,694	211
<b>PUEBLO</b>	<b>2,868,985</b>	<b>2,358,725</b>	<b>38,361</b>
Avondale	1,725	1,393	17
Boone	571	516	6
Colorado City	27,534	27,487	768
Pueblo	2,573,275	2,147,391	35,045
Rye	4,032	3,944	69
Remainder of county	261,848	177,994	2,456
<b>RIO BLANCO</b>	<b>86,958</b>	<b>80,277</b>	<b>1,399</b>
Meeker	34,678	30,853	531
Rangely	24,466	22,596	391
Rio Blanco	347	331	8
Remainder of county	27,467	26,497	469
<b>RIO GRANDE</b>	<b>241,997</b>	<b>196,985</b>	<b>2,191</b>
Center	10,115	5,579	28
Del Norte	20,574	18,330	185
Monte Vista	121,035	93,325	997
South Fork	20,202	18,926	381
Remainder of county	70,071	60,825	600
<b>ROUTT</b>	<b>656,349</b>	<b>592,751</b>	<b>11,226</b>
Hayden	27,354	26,949	399
Oak Creek	8,640	7,823	137
Phippsburg	496	486	13
Steamboat Springs	494,870	456,904	9,225
Yampa	3,400	3,223	47
Remainder of county	121,589	97,366	1,405
<b>SAGUACHE</b>	<b>42,613</b>	<b>39,862</b>	<b>404</b>
Center	23,435	22,487	211
Crestone	2,428	2,203	27
Saguache	3,906	3,816	31
Remainder of county	12,844	11,356	135
<b>SAN JUAN</b>	<b>16,869</b>	<b>16,578</b>	<b>368</b>
Silverton	13,523	13,227	293
Remainder of county	3,346	3,351	75
<b>SAN MIGUEL</b>	<b>210,558</b>	<b>202,358</b>	<b>4,315</b>
Mountain Village	41,476	41,248	983
Norwood	10,838	10,587	174
Telluride	115,055	108,570	2,252
Remainder of county	43,189	41,953	906
<b>SEDGWICK</b>	<b>48,494</b>	<b>44,414</b>	<b>445</b>
Julesburg	29,720	26,834	325
Ovid	1,753	1,320	13
Sedgwick	873	801	20
Remainder of county	16,148	15,459	87

**GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 2001 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>SUMMIT</b>	<b>\$1,156,836</b>	<b>\$1,091,454</b>	<b>\$23,154</b>
Breckenridge	291,294	282,990	6,151
Copper Mountain	36,417	36,214	986
Dillon	111,383	96,586	1,734
Frisco	187,537	181,287	3,708
Keystone	76,302	76,176	2,071
Montezuma	54	516	13
Silverthorne	290,229	261,123	5,728
Remainder of county	163,126	156,562	2,763
<b>TELLER</b>	<b>233,309</b>	<b>218,906</b>	<b>3,022</b>
Cripple Creek	23,814	20,909	450
Green Mtn Falls	31	30	1
Victor	2,064	2,035	30
Woodland Park	157,480	149,274	1,913
Remainder of county	49,920	46,658	628
<b>WASHINGTON</b>	<b>71,482</b>	<b>66,966</b>	<b>711</b>
Akron	45,098	42,302	403
Cope	3,959	3,944	16
Otis	11,832	10,972	209
Remainder of county	10,593	9,748	83
<b>WELD</b>	<b>4,881,475</b>	<b>3,394,676</b>	<b>47,699</b>
Ault	11,018	10,500	156
Brighton	85,055	79,065	1,990
Broomfield	8,494	7,049	170
Dacono	40,868	38,409	585
Eaton	108,308	78,914	490
Erie	33,139	30,082	707
Evans	87,258	79,033	1,206
Firestone	33,854	14,778	321
Frederick	225,551	158,251	430
Fort Lupton	166,059	141,357	1,950
Garden City	49,668	43,493	801
Gilcrest	6,271	4,952	73
Greeley	1,994,301	1,554,695	26,394
Grover	918	893	4
Hudson	16,909	15,353	146
Johnstown	38,114	35,553	494
Keenesburg	9,299	8,927	119
Kersey	6,716	6,361	103
La Salle	30,539	26,738	332
Lochbuie	7,757	7,604	60
Mead	48,692	31,997	622
Milliken	8,858	7,772	97
Northglenn	4,255	322	9
Nunn	3,409	2,909	59
Pierce	6,074	5,353	53
Platteville	25,414	17,810	264
Severance	9,732	9,620	219
Windsor	213,139	168,209	3,024
Remainder of county	1,601,806	808,677	6,821
<b>YUMA</b>	<b>211,022</b>	<b>195,482</b>	<b>2,095</b>
Eckley	426	419	11
Idalia	940	909	13
Joes	463	453	11
Kirk	1,985	1,968	24
Wray	49,415	44,817	693
Yuma	93,907	89,329	947
Remainder of county	63,886	57,587	396
<b>OUT OF STATE</b>	<b>6,755,293</b>	<b>3,461,369</b>	<b>48,866</b>
<b>STATE TOTALS</b>	<b>\$137,746,820</b>	<b>\$103,011,680</b>	<b>\$1,717,776</b>

## CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

## Fiscal Year 2001

Akron	\$150,251	Fruita	\$579,364	Nederland	\$699,094
Alma	35,636	Garden City	238,237	New Castle	571,459
Antonito	179,968	Georgetown	327,477	Norwood	78,680
Ault	155,756	Gilcrest	153,135	Nucla	140,731
Basalt	1,754,253	Granada	26,669	Nunn	42,400
Bayfield	252,899	Granby	788,114	Oak Creek	136,183
Bennett	193,155	Grand Lake	731,683	Olathe	200,543
Berthoud	796,238	Green Mountain Falls	49,701	Ordway	127,329
Black Hawk	701,158	Gunnison	2,643,813	Otis	40,718
Blanca	54,984	Gypsum	1,209,323	Ouray	570,798
Brighton	8,676,504	Haxtun	101,407	Ovid	12,494
Broomfield	26,013,244	Hayden	562,473	Palisade	65,301
Brush	972,293	Holly	49,468	Palmer Lake	124,303
Buena Vista	844,415	Holyoke	217,724	Paonia	239,228
Burlington	652,499	Hooper	5,984	Parachute	373,064
Calhan	106,665	Hot Sulphur Springs	61,837	Parker	11,478,853
Carbondale	2,461,585	Hotchkiss	336,260	Pierce	31,816
Castle Rock	13,738,702	Hudson	204,515	Pitkin	25,307
Cedaredge	208,074	Hugo	84,206	Platteville	187,178
Center	162,431	Idaho Springs	1,058,421	Poncha Springs	109,226
Cheyenne Wells	103,493	Ignacio	190,547	Red Cliff	20,171
Collbran	64,772	Johnstown	378,923	Rico	45,308
Columbine Valley	90,944	Julesburg	93,164	Ridgway	747
Craig	2,214,017	Keenesburg	72,301	Rocky Ford	661,639
Crawford	35,754	Kersey	128,546	Romeo	5,810
Creede	100,823	Kiowa	69,456	Saguache	73,089
Crested Butte	1,637,505	Kit Carson	57,019	Salida	1,887,710
Crestone	34,224	Kremmling	592,408	San Luis	53,457
Cripple Creek	369,091	La Jara	166,920	Sawpit	1,245
Dacono	423,431	La Salle	300,026	Sedgwick	1,899
De Beque	9,098	Lakeside City	396,941	Severance	27,609
Del Norte	188,387	Las Animas	387,671	Sheridan	1,949,030
Dillon	1,641,171	La Veta	228,641	Silt	183,942
Dolores	242,190	Limon	779,255	Silver Cliff	60,814
Dove Creek	96,646	Lochbuie	116,113	Silver Plume	35,978
Eads	90,256	Log Lane Village	33,163	Silverthorne	537
Eagle	1,990,149	Lone Tree	4,294	Silverton	595
Eaton	484,925	Louisville	9,875,224	Simla	21,227
Elizabeth	793,879	Loveland	16,761	South Fork	223,692
Empire	64,559	Lyons	328,840	Springfield	283,223
Erie	1,172,117	Manassa	23,792	Sterling	4,782,985
Estes Park	6,048,971	Mancos	260,984	Superior	4,382,810
Evans	1,436,543	Manitou Springs	1,682,346	Telluride	3,627,336
Fairplay	247,567	Manzanola	33,230	Trinidad	3,907,985
Federal Heights	3,237,320	Marble	9,185	Victor	23,241
Firestone	312,899	Mead	139,726	Walsenburg	808,100
Flagler	90,799	Milliken	245,671	Ward	30,328
Florence	328,067	Minturn	384,081	Wellington	203,496
Fort Lupton	1,881,067	Moffat	5,602	Westcliffe	254,469
Fort Morgan	3,100,559	Montezuma	9,959	Wiggins	126,243
Fountain	2,994,137	Monte Vista	658,269	Windsor	1,715,909
Fowler	104,026	Monument	1,351,613	Woodland Park	330
Foxfield	28,702	Morrison	398,350	Wray	453,353
Fraser	1,387,050	Mountain View	151,686	Yampa	29,704
Frederick	216,543	Mountain Village	1,952,452	Yuma	689,887
Frisco	2,847,464	Naturita	122,038		
				<b>TOTAL</b>	<b>\$167,123,460</b>

**COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)****Fiscal Year 2001**

Adams County	\$ 22,660,959	Town of Bayfield	\$513,977
Alamosa County	1,438,250	Town of Ignacio	456,154
Town of Hooper	9,512	Lake County	1,018,014
City of Alamosa	2,147,862	City of Leadville	874,593
Archuleta County	2,456,906	Larimer County	21,805,268
City of Pagosa Springs	2,456,905	Lincoln County	1,021,152
Bent County	212,117	Logan County	1,458,802
Boulder County	15,588,300	Mesa County	18,580,646
Chaffee County	2,116,921	City of Grand Junction	4,100,556
City of Buena Vista	550,752	City of Fruita	1,281,424
City of Poncha Springs	107,243	Town of Palisade	896,997
City of Salida	1,176,659	City of Collbran	384,427
Clear Creek County	731,230	Town of Debeque	384,427
Costilla County	86,867	Mineral County	210,240
City of San Luis	23,164	City of Creede	105,119
City of Blanca	5,791	Moffat County	1,278,611
Crowley County	200,561	City of Craig	1,231,409
Custer County	585,687	Town of Dinosaur	13,511
Delta County	2,813,323	Montezuma County	867,794
City of Delta	282,267	Montrose County	2,868,383
City of Orchard City	157,148	Otero County	1,146,355
Town of Paonia	99,594	Ouray County	361,382
Town of Cedaredge	90,371	Park County	463,435
Town of Hotchkiss	57,681	Phillips County	339,074
Town of Crawford	16,270	Pitkin County	10,404,098
Douglas County	23,584,399	Town of Basalt	152,517
Eagle County	8,977,025	City of Snowmass Village	2,599,222
City of Avon	216,094	City of Aspen	5,444,659
Town of Basalt	68,063	Prowers County	1,319,580
Town of Eagle	93,435	Pueblo County	11,996,860
Town of Gypsum	81,268	Rio Blanco County	311,552
Town of Minturn	23,643	City of Meeker	320,031
Town of Redcliff	897	City of Rangely	423,261
City of Vail	525,024	Rio Grande County	1,872,807
El Paso County	57,009,060	City of Monte Vista	312,096
Fremont County	3,208,811	Town of Del Norte	133,788
Garfield County	5,582,722	Routt County	3,609,522
Grand County	2,452,285	San Juan County	125,254
Gunnison County	2,256,850	Town of Silverton	455,130
Hinsdale County	196,609	San Miguel County	1,341,797
Town of Lake City	210,824	Sedgwick County	369,774
Huerfano County	217,187	Summit County	4,216,579
Town of La Veta	60,720	Town of Breckenridge	4,920,401
City of Walsenburg	189,165	City of Montezuma	9,509
Jackson County	196,050	Town of Blue River	28,457
Town of Walden	180,072	Town of Dillon	1,704,128
Jefferson County	31,742,638	Town of Frisco	2,940,407
Las Animas County	1,395,317	Town of Silverthorne	3,515,144
La Plata County	9,566,389	Teller County	1,057,490
City of Durango	2,312,894		
		<b>Total</b>	<b>\$327,665,596</b>





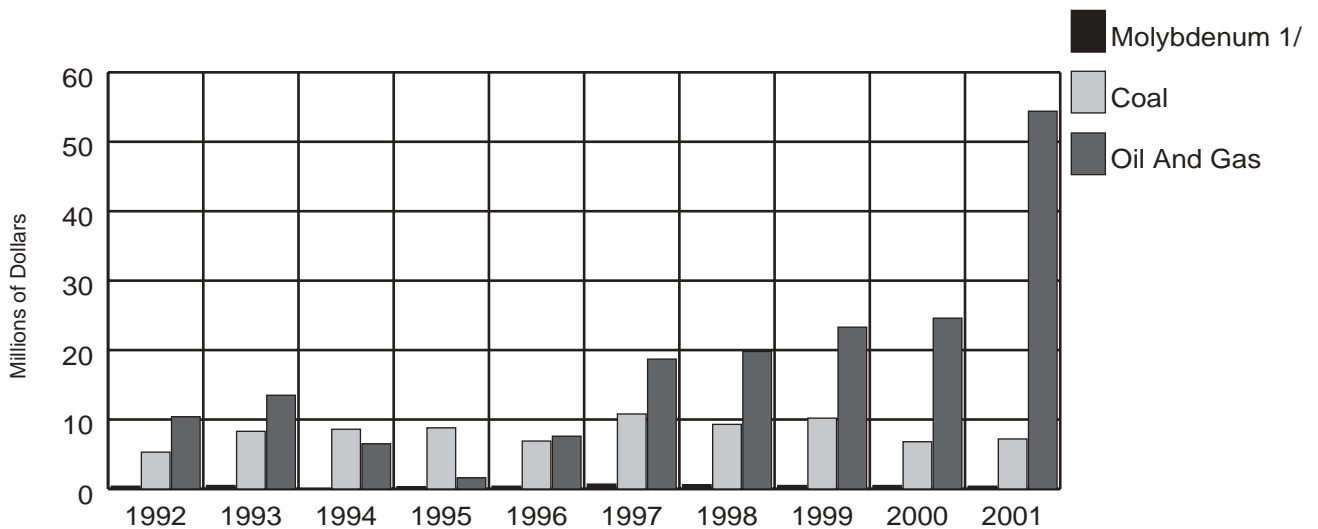
## Severance

Net Severance Tax Collections ..... 74

**COLORADO NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1992 to 2001**

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2001	\$356,147	\$7,177,271	\$54,383,726	\$61,917,144
2000	490,482	6,816,706	24,640,683	31,947,871
1999	493,533	10,159,997	23,326,711	33,980,241
1998	639,761	9,343,898	19,756,058	29,739,717
1997	739,534	10,846,463	18,688,357	30,274,354
1996	422,044	6,861,394	7,555,496	14,838,934
1995	294,530	8,779,024	1,632,524	10,796,078
1994	35,845	8,645,094	6,479,541	15,160,480
1993	499,874	8,261,338	13,469,344	22,230,556
1992	360,834	5,296,923	10,384,659	16,042,416

**NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1992 to 2001**



Molybdenum	0.4	0.5	0	0.3	0.4	0.7	0.6	0.5	0.5	0.4
Coal	5.3	8.3	8.6	8.8	6.9	10.8	9.3	10.2	6.8	7.2
Oil and Gas	10.4	13.5	6.5	1.6	7.6	18.7	19.8	23.3	24.6	54.4

1/ The Molybdenum classification includes collections for metallic metals.

## Revenue Under Article X, Section 20

Revenues Refunded Under Article X, Section 20 .....	76
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**REVENUES REFUNDED UNDER ARTICLE X, SECTION 20****Fiscal Year 2001****Tax Year 2000**

## Sales Tax Refunds

Adjusted Gross Income	Joint Filers		All Others		Totals	
	Number of Returns	Amount of Refund	Number of Returns	Amount of Refund	Number of Returns	Amount of Refunds
\$0 - \$26,000	92,779	\$33,771,556	740,621	\$134,793,022	833,400	\$168,564,578
\$26,001 - \$53,000	208,277	102,055,730	323,282	79,204,090	531,559	181,259,820
\$53,001 - \$78,000	183,452	105,668,352	70,973	20,440,224	254,425	126,108,576
\$78,001 - \$103,000	106,932	69,505,800	22,083	7,176,975	129,015	76,682,775
\$103,001 - \$126,000	50,601	36,736,326	8,542	3,100,746	59,143	39,837,072
\$126,001+	91,499	105,040,852	15,181	8,713,894	106,680	113,754,746
<b>Totals</b>	<b>733,540</b>	<b>\$452,778,616</b>	<b>1,180,682</b>	<b>\$253,428,951</b>	<b>1,914,222</b>	<b>\$706,207,567</b>

Earned Income Credits	190,251	\$29,470,469
Business Personal Property Tax Refunds	78,891,844	
Rural Health Care Credits	606	329,553
Family Home Care Operator Credits	2,316	1,032,560
Child Care Credits	40,798	2,272,067
Per Child Credits	122,049	15,587,030
Health Benefit Plan Credits	7,149	2,593,521
Colorado Capital Gains Modification 2/		72,341,533
Interest, Dividend, and Capital Gains Modification	984,482	40,280,230
Pollution Control Equipment Refund		40,860

**Total Excess Revenues Refunded - Tax Year 2000 1/****\$949,047,234****Tax Year 1999**

## Sales Tax Refunds

Adjusted Gross Income	Joint Filers		All Others		Totals	
	Number of Returns	Amount of Refund	Number of Returns	Amount of Refund	Number of Returns	Amount of Refunds
\$0 - \$25,000	5,434	\$1,728,012	19,150	\$3,044,850	24,584	\$4,772,862
\$25,001 - \$50,000	7,357	3,119,368	8,047	1,705,964	15,404	4,825,332
\$50,001 - \$75,000	7,304	3,564,352	3,517	858,148	10,821	4,422,500
\$75,001 - \$100,000	5,318	3,084,440	1,725	500,250	7,043	3,584,690
\$100,001 - \$125,000	3,751	2,340,624	980	305,760	4,731	2,646,384
\$125,001+	12,401	12,450,604	3,035	1,523,570	15,436	13,974,174
<b>Totals</b>	<b>41,565</b>	<b>\$26,287,400</b>	<b>36,454</b>	<b>\$7,938,542</b>	<b>78,019</b>	<b>\$34,225,942</b>

Earned Income Credits	\$998,193
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**Total Excess Revenues Refunded—Fiscal Year 2001****\$984,271,369**

1/ Does not include refunds to be distributed to individuals filing income tax returns with extensions.

2/ Includes refunds to individuals, fiduciaries, and corporations as well as retroactive surplus refunds claimed for tax year 1999 on amended returns.

**REVENUES REFUNDED UNDER ARTICLE X, SECTION 20****Fiscal Year 2001****Tax Year 2000**

State Surplus Revenue Distribution Mechanisms to Individuals by Modified AGI Classes

Modified AGI Class	Earned Income Credit		Child Care Credit		Per Child Credit	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000	174,363	\$28,693,803	11,590	\$590,493	38,610	\$4,145,707
\$26,001 to \$53,000	15,818	766,853	21,383	1,012,807	64,110	7,586,798
\$53,001 to \$78,000	70	9,813	7,825	668,768	19,330	3,854,525
\$78,001 to \$103,000	-	-	-	-	-	-
\$103,001 to \$126,000	-	-	-	-	-	-
\$126,001 and over	-	-	-	-	-	-
<b>TOTAL</b>	<b>190,251</b>	<b>\$29,470,469</b>	<b>40,798</b>	<b>\$2,272,067</b>	<b>122,049</b>	<b>\$15,587,030</b>

Modified AGI Class	Family Home Care		Health Benefit		Rural Health Care	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000	749	\$308,954	3,182	\$852,029	264	\$63,646
\$26,001 to \$53,000	1,198	546,436	2,394	1,009,162	211	114,865
\$53,001 to \$78,000	369	177,170	768	353,411	77	71,813
\$78,001 to \$103,000	-	-	380	179,517	30	33,409
\$103,001 to \$126,000	-	-	153	70,421	8	9,046
\$126,001 and over	-	-	272	128,981	15	36,773
<b>TOTAL</b>	<b>2,316</b>	<b>\$1,032,560</b>	<b>7,149</b>	<b>\$2,593,521</b>	<b>606</b>	<b>\$329,553</b>

Modified AGI Class	6 Tier Refund		Capital Gains, Interest, and Dividend Deduction		Colorado Capital Gains Deduction	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000	833,400	\$168,564,578	293,868	\$5,607,229	1,332	\$1,073,083
\$26,001 to \$53,000	531,559	181,259,820	247,498	7,669,300	1,386	548,521
\$53,001 to \$78,000	254,425	126,108,576	177,665	8,055,674	1,384	986,550
\$78,001 to \$103,000	129,015	76,682,775	105,269	6,025,692	1,200	1,437,633
\$103,001 to \$126,000	59,143	39,837,072	52,627	3,606,498	860	1,505,617
\$126,001 and over	106,680	113,754,746	107,556	9,315,838	4,356	43,449,471
<b>TOTAL</b>	<b>1,914,222</b>	<b>\$706,207,567</b>	<b>984,482</b>	<b>\$40,280,230</b>	<b>10,519</b>	<b>\$49,000,874</b>

Average Decrease in Individual Income Tax Liability by Refund Mechanism and Modified AGI Classes

Modified AGI Class	Earned Income Credit	Child Care Credit	Per Child Credit	Family Home Care Credit	Health Benefit Credit	Rural Health Care Credit	Interest, Dividends, Capital Gains Deduction	6 Tier AGI-Based Credit	Colorado Capital Gains Deduction
Under \$26,000	\$165	\$51	\$107	\$412	\$268	\$241	\$19	\$202	\$805
\$26,001 to \$53,000	48	47	118	456	421	543	31	341	396
\$53,001 to \$78,000	141	85	199	480	460	929	45	496	713
\$78,001 to \$103,000					473	1,101	57	594	1,198
\$103,001 to \$126,000					461	1,155	69	674	1,750
\$126,001 and over					474	2,504	87	1,066	9,974
<b>TOTAL</b>	<b>\$155</b>	<b>\$56</b>	<b>\$128</b>	<b>\$446</b>	<b>\$363</b>	<b>\$544</b>	<b>\$41</b>	<b>\$369</b>	<b>\$4,658</b>

**REVENUES REFUNDED UNDER ARTICLE X, SECTION 20**  
**Fiscal Year 2001**

## Business Personal Property Tax Refunds

<b>Property Tax Refund Range</b>		<b>Number of Returns</b>	<b>Refund Amount</b>	<b>Average Refund per Return</b>
<b>From</b>	<b>To</b>			
\$0.01	\$100.00	53,931	\$1,764,697	\$33
100.01	300.00	18,286	3,262,742	178
300.01	500.00	9,121	3,654,198	401
500.01	634.00	6,418	3,565,151	555
634.01	1,102.00	4,898	3,969,809	810
1,102.01	3,776.00	3,651	7,063,433	1,935
3,776.01	13,803.00	1,281	8,783,225	6,857
13,803.01	33,858.00	338	7,192,375	21,279
33,858.01	67,283.00	139	6,433,218	46,282
Greater than	\$67,283.00	130	33,202,996	255,408
<b>Totals</b>		<b>98,193</b>	<b>\$78,891,844</b>	<b>\$803</b>