

*Colorado Department of Revenue*

# 1998

# Annual Report

*Charting a course to the future*

July 1, 1997 through June 30, 1998

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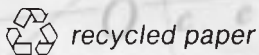
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DRP 4000 (01/99)







## ANNUAL REPORT OF THE EXECUTIVE DIRECTOR

During Fiscal Year 1997-98, the Department of Revenue demonstrated again that we are committed to providing the best possible service to the citizens of Colorado. We do so by competently fulfilling our statutory duties, creating new innovations and continually improving our organizational efforts.

As one of our greatest challenges, the department was instrumental in helping the Governor and Legislature plan for the first TABOR refund pursuant to Section 20, Article X of the State Constitution. This effort required making recommendations regarding eligible population groups, implications of possible federal taxation, efficient methods of administering the refund and the cost of various alternatives. After an October 1997 special session enacted a refund law, the department led public information efforts to tell an estimated 2.6 million people about how to claim this refund. The department then successfully issued those refunds, in addition to its normal income tax processing workload.

In charting its course to the future, Revenue has already begun preparing for the changes that will, over the next few years, significantly affect operations and personnel.

Use of technology to improve service continued at the Motor Carrier Service Division, which installed computers to increase efficiency for both the agency and the trucking industry.

Continuous Improvement Teams of Driver's License employees have implemented or recommended organizational changes regarding office design, process flow to reduce wait times, the central telephone information system and even new uniforms, to improve service and convey a professional demeanor.

We provided training, informational materials and opportunities for discussion to prepare all DOR employees for the major changes that will come when Revenue implements the state's new compensation plan, Colorado Peak Performance.

Also, the taxation and information technology divisions spent considerable effort on the development of a new income tax computer system that will replace the current 30-year-old infrastructure. Although completion of the system remains a goal and challenge for the department, in January 1999, taxpayers will have two new choices for filing returns: Telefile (over the telephone) and Netfile (over Internet). Some qualifying taxpayers may also direct the department to calculate their tax for them (File-4-Me). Colorado is the first state to offer all three options.

As Revenue looks to the millennium, I feel confident we have set the right course toward efficiency, service and fairness in discharging our responsibilities to the public.

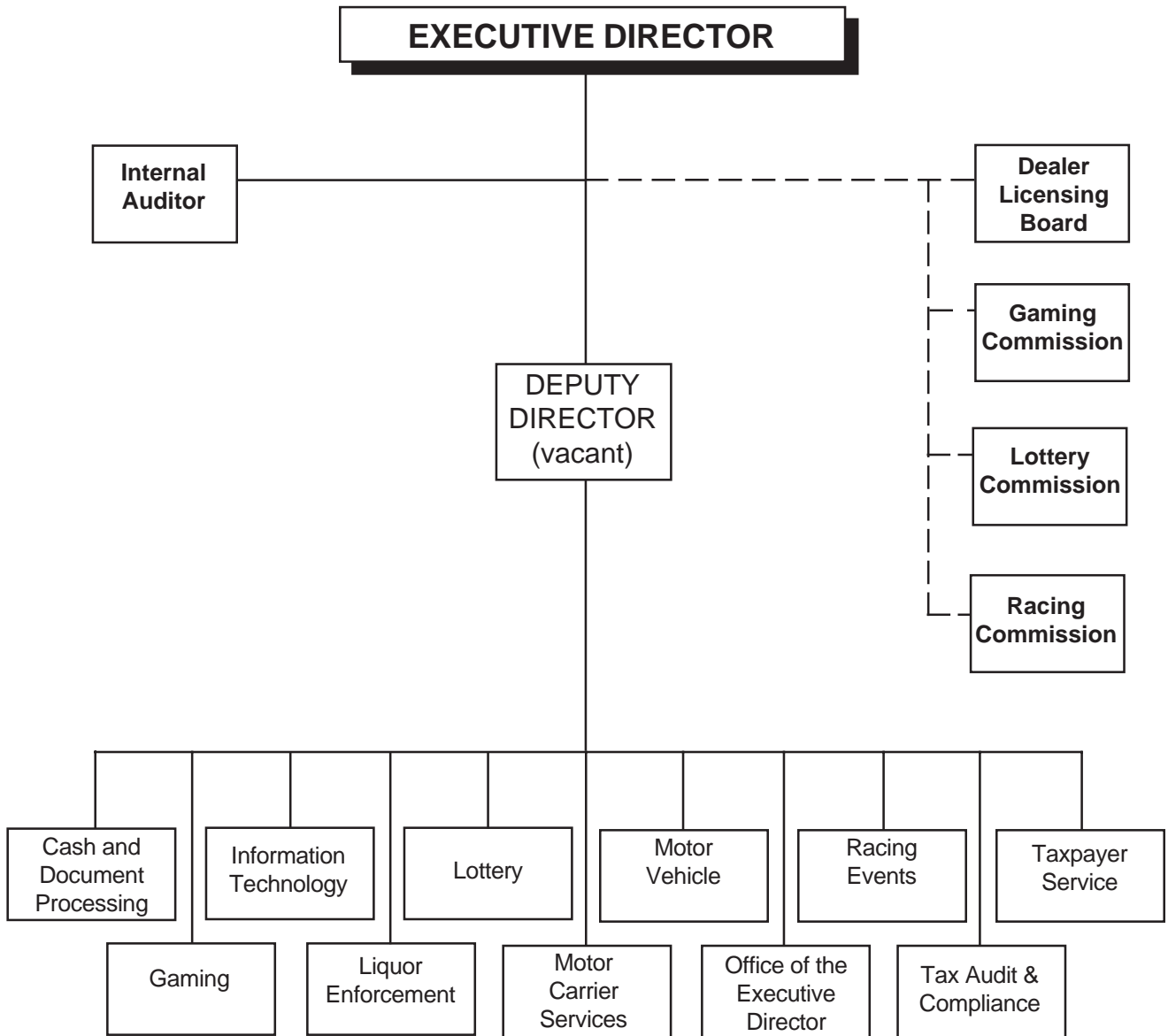
I am pleased to present to the Governor and the General Assembly the 58th annual report covering Department of Revenue operations and activities from July 1, 1997 to June 30, 1998.

Respectfully,

A handwritten signature in black ink that reads "Renny Fagan". The signature is written in a cursive, flowing style.

Renny Fagan  
Executive Director

# COLORADO DEPARTMENT OF REVENUE



## *CHARTING A COURSE TO THE FUTURE*

Every viable organization, whether public or private, must balance present accomplishments with future goals. The right mixture of short and long-term planning results in steady progress toward a defined "destination" - excellence. In charting its course to the future and in meeting its current responsibilities, the Department of Revenue achieved much in Fiscal 1998.

Along with most other agencies, Revenue felt the impact of a burgeoning population in need of and entitled to quality service. A great deal of energy, thought and action went into meeting these demands. At the same time, the department devoted the same energy and imagination toward plans for coping with the impact of future growth in Colorado. As an example, teams of Driver's License employees implemented several changes in processes and office design to reduce wait times and speed up delivery of service.

As the state was obliged for the first time to refund a budget surplus, Revenue helped the Governor and General Assembly set the pattern by which that surplus was distributed to the public in January 1998. The same formula, somewhat modified, will again be utilized in returning an even larger surplus in 1999.

The Department continues efforts to modernize the income tax accounting computer system and prepare for Y2K. As a result, taxpayers will be able to file by telephone or Internet in 1999.

In a move toward improving working relations with the industry, Motor Carrier Services, in conjunction with the Colorado Motor Carriers Association, formed an advisory committee made up of public and private agencies to help shape and guide public policy regarding motor carrier operations in the state. This and other actions earned MCS a Friend of Trucking award from CMCA, the first state agency to be so honored.

Virtually every Revenue division now has an Internet web page. Hits rose from 186,245 in FY97 to 675,947 in FY98. The department foresees future incremental growth as the Internet becomes the preferred means of information access.

Due to a legislative appropriation, the department acquired land and completed preliminary plans for consolidating all divisions, except the Lottery, at our Lakewood headquarters.

All employees received information and training in preparation for Colorado Peak Performance and resulting changes in methods of compensation.

Among other accomplishments in FY 98:

- Income tax electronic filings increased by 34 percent, from 127,204 in FY97 to 170,901 in FY98. (In 1994, the first year of electronic filing, the department received 2,300 returns.)
- Taxpayer Service used major switching enhancements and innovations in staffing to handle a 25 percent increase in telephone calls and extended phone hours to evenings and Saturdays.
- For speed in handling and faster cash processing, the department purchased a new machine that can detect and sort unopened envelopes containing checks.
- For the second consecutive year, the Lottery posted record sales. The General Assembly renewed the Lottery for another 10 years.

- The Tax Auditing & Compliance Division began a sticker compliance program in cooperation with the Denver Police Department to curb sales of contraband cigarettes and instituted programs to curtail fuel tax evasion while protecting the consumer. The Division also purchased equipment needed to investigate fraud involving computers and automated systems.
- In conjunction with the State Controller's Office the department participated in a vendor offset program that intercepts payments to satisfy delinquent taxes owed by vendors contracting with the state. The program collected \$1.3 million during FY98.
- The Gaming, Racing and Liquor Divisions continue to provide competent and fair enforcement of the laws regulating their respective industries. The Liquor Division led a recodification of the complicated liquor laws. Racing streamlined its regulations, eliminating redundant and obsolete rules. Gaming acted to maintain integrity in the growing casino business.

The Department of Revenue strives consistently to meet its goals and fulfill its mission. As we head to the millennium our course will remain clear.

### *OUR MISSION*

Our mission is to provide exceptional service in an effective, innovative and fair manner that instills the public with confidence, while fulfilling our duties to collect revenues, license qualified persons and enforce the laws in an atmosphere that promotes dynamic solutions through meaningful employee involvement.

*HIGHLIGHTS*

The Colorado Department of Revenue administers state sales, fuel, motor vehicle, gaming, liquor, income, racing, cigarette, severance, and estate taxes. It also oversees the collection of funds, provides licensing and enforcement of state laws and regulations as mandated by the legislature, and conducts comprehensive programs of information and education to serve the public and encourage voluntary compliance.

The following is a brief summary of some DOR activities during FY 1997-98.

**SERVICE TO TAXPAYERS**

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY 1998, DOR

- managed more than 1.4 million telephone calls from taxpayers regarding sales, fuel and income taxes (40 percent of which were handled through Interactive Voice Response or electronic voice mail systems).
- filled more than 130,000 forms orders
- maintained 186,619 active sales tax accounts
- maintained 136,967 active wage withholding accounts
- presented classes and seminars to more than 5,200 individuals
- distributed more than 400,000 copies of FYI information sheets regarding tax issues

**TAX PROCESSING AND COLLECTION**

During FY 98, the Department processed

- 2,071,680 individual income tax returns
- 72,994 corporate returns
- 1.58 million tax refunds; average refund: \$307 (includes sales tax rebate)
  - 79.3 percent within 21 days
  - 99.5 percent within 45 days
- 4.8 million documents for all taxes
- 2.6 million payment checks for all taxes

**COLORADO LOTTERY (FY 1997-98)**

- Gross Sales \$374.2 million
- Total Proceeds: \$97.4 million
- Funds Distribution:
  - Capital Construction Fund: \$30.1 million
  - Great Outdoors Colorado: \$22.9 million
  - Conservation Trust Fund: \$35.7 million
  - Parks & Outdoor Recreation: \$8.9 million
- Total Proceeds (1983-98) \$937.6 million

### MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 905,826 driver's licenses issued
- 165,476 ID cards issued
- 442,514 telephone calls received regarding license suspensions, revocations, insurance and "points"
- 2,494,949 driver control and traffic record documents received

### COLORADO LIMITED STAKES GAMING

- \$58.9 million generated for historic preservation, tourism promotion and other state and local purposes
- 50 gaming establishments licensed
- 6,240 persons employed in casinos

### LIQUOR ENFORCEMENT

- 10,047 new and renewed vendors licenses
- 1,181 overt and covert investigations
- 1,962 on-site compliance inspections

### PORTS OF ENTRY

- 5.6 million vehicles cleared at fixed/mobile ports
- 20,707 driver/vehicle inspection
- Ratio of violations per inspection: 3.26
- \$6.2 million collected at fixed and mobile ports

### RACING (CY97)

- 7 racetrack licenses
  - 5 greyhound tracks
  - 1 major horse track
  - 1 fair circuit horse track
- \$251,868,450 wagered (includes OTB sites)
- \$7,194,118 deposited in General Fund



*ADMINISTRATION, COLLECTIONS,  
AND GENERAL INFORMATION*

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## COLLECTIONS BY SOURCE

Fiscal Years 1997 and 1998

	1997	1998	Percent of 1998 Revenues Collected	Year-to- Year Percent Change
<b>STATE TAXES</b>				
<b>SALES, USE, EXCISE, AND NET RECEIPTS</b>				
Alcoholic Beverages	\$24,397,443	\$25,359,377		
Aviation Fuel	9,460,013	9,915,997		
Cigarette	59,655,535	59,619,188		
Highway Fuel	454,347,235	473,922,351		
Limited Stakes Gaming	54,826,463	62,105,430		
Racing	7,307,189	7,097,079		
Sales	1,299,982,638	1,411,950,312		
Tobacco Products	7,738,513	7,964,987		
Tourism Promotion	4,249	3,408		
Use	112,920,148	118,881,825		
Subtotal	\$2,030,639,427	\$2,176,819,955	34.52%	7.20%
<b>INCOME</b>				
Individual	\$2,545,543,704	\$2,855,315,133		
Corporate	224,275,006	271,142,710		
Fiduciary	13,793,282	26,221,827		
Subtotal	\$2,783,611,992	\$3,152,679,670	50.00%	13.26%
<b>ESTATE &amp; INHERITANCE</b>				
Estate	\$34,630,793	\$108,319,891		
Gift	10,156	0		
Inheritance	0	4,389		
Subtotal	\$34,640,949	\$108,324,280	1.72%	212.71%
SEVERANCE	\$30,274,354	\$29,739,717	0.47%	-1.77%
<b>LOCAL TAXES</b>				
Baseball Stadium District Taxes	\$26,176,727	\$28,360,340		
City Sales Taxes	110,603,821	117,513,907		
County Lodging Taxes	2,513,257	2,757,923		
County Sales Taxes	214,849,110	235,894,751		
County Transit Sales Taxes	9,803,093	10,555,887		
Local Improvement District Taxes	3,302,255	3,357,806		
MV Specific Ownership—Class A	11,132,475	8,740,367		
RTD Sales and Use	157,343,563	169,889,050		
SCFD Sales and Use	26,143,628	28,366,078		
Short-term Rental Taxes	70,225	79,363		
Subtotal	\$561,938,155	\$605,515,472	9.60%	7.75%
<b>LICENSES, PERMITS, &amp; MISCELLANEOUS RECEIPTS</b>				
<b>MOTOR VEHICLE</b>				
Vehicle Registrations	\$126,707,589	\$136,545,802		
Motor Vehicle Operator Licenses	14,796,224	15,805,444		
Emissions	6,060,896	6,866,283		
Titles	4,303,129	4,375,641		
Drivers License Express Consent Fees	691,960	721,520		
IRP Due Other States	5,645,434	7,200,292		
License Reinstatement Fees	1,420,296	1,712,045		
Motor Vehicle Financial Responsibility	22,012	57,817		
Motor Vehicle Penalty Assessments	3,715,256	4,177,417		
Motor Vehicle Dealer/Sales Licenses	1,698,285	1,626,074		
Motor Vehicle Manufacturer Licenses	109,070	127,730		
Motorist Insurance Identification Database		2,594,352		
Passenger Mile Tax	458,470	483,222		
Subtotal	\$165,628,620	\$182,293,639	2.89%	10.06%

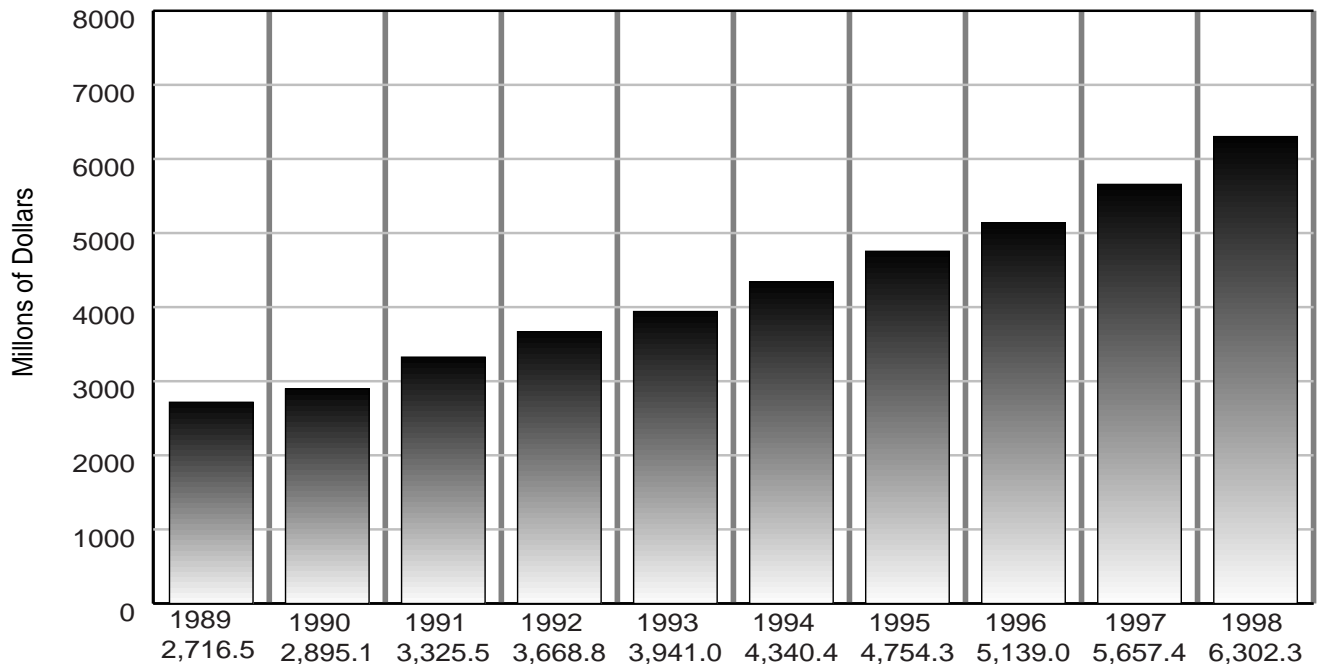
**COLLECTIONS BY SOURCE (CONTINUED)**

Fiscal Years 1997 and 1998

			<b>Percent of 1998 Revenues Collected</b>	<b>Year-to- Year Percent Change</b>
<b>REGULATORY &amp; BUSINESS</b>				
Cigarette Licenses	\$648	\$555		
Liquor Licenses	1,508,240	1,778,068		
Liquor Licenses/85% City	1,828,036	1,926,093		
Liquor Licenses 85% County	421,196	435,363		
Limited Stakes Gaming	1,991,984	2,171,618		
Produce Licenses	2,792	0		
PUC Utility Supervision Fees	6,683,653	7,289,671		
Other PUC Hazardous Fees	373,307	426,697		
Racing Fees	96,562	50,266		
Recycled Tire Fees	1,967,554	2,078,786		
Restaurant Licenses/Fees	337,834	344,433		
Sales Tax Licenses	310,356	2,175,705		
Special Fuel Licenses and Permits	9,827	7,654		
Tobacco Products Licenses	2,455	2,545		
Trade Name Fees	418,417	532,262		
Underground Storage Tank Surcharge	27,040,007	19,222,033		
Subtotal	\$42,992,867	\$38,441,749	0.61%	-10.59%
<b>OTHER RECEIPTS</b>				
Miscellaneous Receipts	\$7,258,209	\$3,501,229		
Revenue Department Service Fees	4,594,817	4,990,378		
Subtotal	\$11,853,026	\$8,491,607	0.13%	-28.36%
<b>NET COLLECTIONS</b>	<b>\$5,661,579,390</b>	<b>\$6,302,306,089</b>	<b>100.00%</b>	<b>11.32%</b>

**NET STATE AND LOCAL REVENUE COLLECTIONS**

Fiscal Years 1989 to 1998



## GROSS COLLECTIONS, NET COLLECTIONS & ADMINISTRATION COST BY FUND & TAX SOURCE 1/

Fiscal Year 1998

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
<b>GENERAL FUND:</b>				
Alcoholic Beverages 2/	\$29,585,315	\$29,498,901	\$2,818,959	9.5%
State Sales Tax 2/	1,417,406,876	1,411,950,312	3,978,029	0.3%
State Use Tax 2/	125,626,726	118,881,825	263,661	0.2%
Cigarette & Tobacco 2/	68,111,124	67,587,275	204,779	0.3%
Income Tax	3,707,150,188	3,152,679,670	21,535,061	0.6%
Death & Gift Tax 2/	127,291,368	108,324,280	148,842	0.1%
Racing	7,869,613	7,849,313	2,593,952	33.0%
Regulatory & Business	33,404,633	33,308,901	3,066,145	9.2%
Other Receipts, Fees, etc. 3/	13,252,866	12,487,164	1,197,915	9.0%
<b>TOTAL GENERAL FUND 1/</b>	<b>\$5,529,698,711</b>	<b>\$4,942,567,642</b>	<b>\$35,807,343</b>	<b>0.6%</b>
<b>HIGHWAY USERS TAX FUND:</b>				
Mileage & Fuel Taxes 4/	\$478,501,918	\$474,668,785	\$5,249,895	1.1%
Vehicle Registrations 5/	143,771,162	143,515,795	17,839,674	12.4%
Operators Licenses & Control 6/	23,251,946	23,229,387	21,004,881	90.3%
All Other Motor Vehicle 7/	6,035,405	5,873,148	1,009,004	16.7%
Emissions	6,866,896	6,866,283	1,101,351	16.0%
<b>TOTAL HIGHWAY USERS TAX FUND</b>	<b>\$658,427,328</b>	<b>\$654,153,397</b>	<b>\$46,204,805</b>	<b>7.0%</b>
<b>OTHER COLLECTIONS:</b>				
Gaming	\$64,294,577	\$64,277,049	\$5,983,559	9.3%
Severance Tax	47,958,026	29,739,717	281,760	0.6%
Local Government Sales Tax	599,349,738	596,775,104	6,722,860	1.1%
Other Special Funds 8/	17,448,975	14,793,180	5,080,747	29.1%
<b>TOTAL OTHER</b>	<b>\$729,051,316</b>	<b>\$705,585,051</b>	<b>\$18,068,926</b>	<b>2.5%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$6,917,177,354</b>	<b>\$6,302,306,089</b>	<b>\$100,081,074</b>	<b>1.4%</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 &amp; voter registration costs.

4/ Includes passenger mile, gasoline, &amp; 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 1989 to 1998

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
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
1991	3,642,187,197	61,950,162	1.70
1990	3,501,374,928	58,360,485	1.67
1989	3,280,470,021	56,359,633	1.72

1/ Administration excludes county clerk fees.

**ADMINISTRATIVE EXPENDITURES BY PURPOSE****Fiscal Year 1998**

Personal Services	\$67,134,326
Operating Expense	30,958,243
Capital Outlay	1,988,507
<b>Total Administrative Expense 1/</b>	<b>\$100,081,076</b>

1/ Includes federal funds in the amount of \$1,359,350

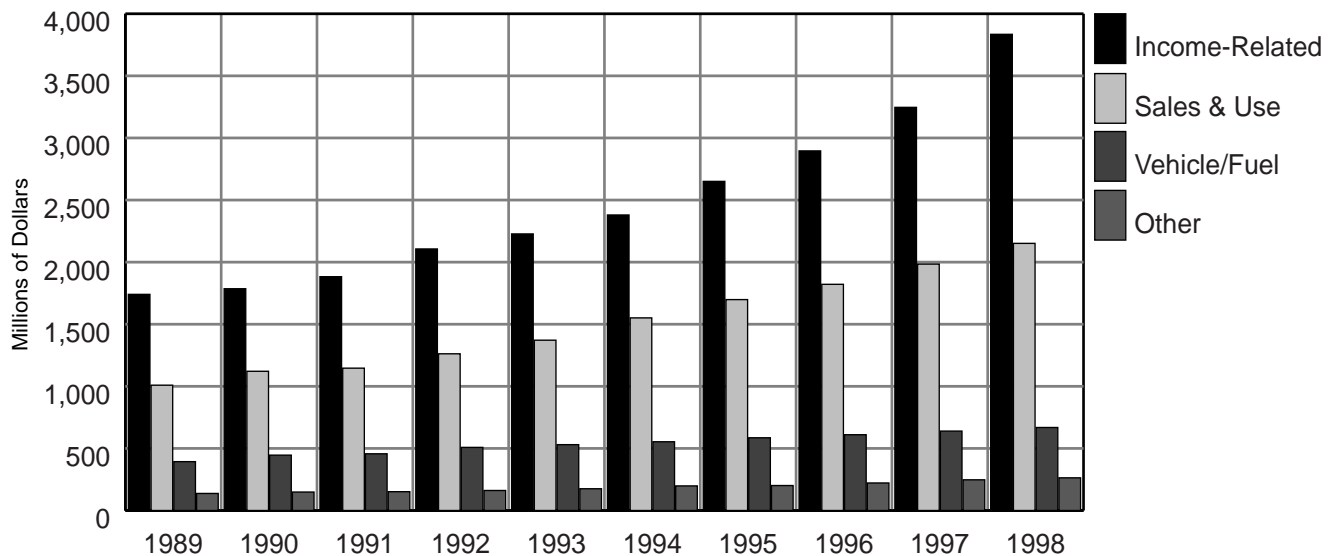
**TAXPAYER AUDIT AND REVIEW ACTIVITIES****Fiscal Year 1998**

<b>TAX SECTION</b>	<b>Annual Audits 1/</b>	<b>Examinations</b>	<b>Reviews 2/</b>	<b>Assessments</b>	<b>Refunds</b>	<b>Net</b>
Field Audits	5,189	-	-	\$58,931,881	\$8,168,399	\$50,763,482 3/
Fair Share/Office Audits	280	60,661	-	53,288,827	-	53,288,827 3/
Taxpayer Service	-	-	149,307	15,492,669	82,679,121	(67,186,452)
<b>TOTALS</b>	<b>5,469</b>	<b>60,661</b>	<b>149,307</b>	<b>\$127,713,377</b>	<b>\$90,847,520</b>	<b>\$36,865,857</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/denied minus refunds approved.

**REVENUE COLLECTIONS****Fiscal Years 1989 to 1998**

Income-Related	1,740.5	1,785.8	1,882.7	2,106.1	2,227.1	2,379.7	2,650.3	2,895.6	3,246.4	3,834.4
Sales & Use	1,009.1	1,121.1	1,146.3	1,261.9	1,371.5	1,551.1	1,698.4	1,821.4	1,984.2	2,151.1
Vehicle/Fuel	393.5	445.8	456.7	508.3	530.3	553.6	585.7	610.2	639.5	668.5
Other	137.4	148.7	151.5	161.2	175.2	198.0	201.1	221.7	247.2	263.2

## POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1996	JULY 1, 1997	RANK
Adams	245,944	265,038	305,017	310,808	5
Alamosa	11,799	13,617	15,237	15,532	28
Arapahoe	293,621	391,511	452,035	459,397	4
Archuleta	3,664	5,345	7,874	8,450	38
Baca	5,419	4,556	4,513	4,535	50
Bent	5,945	5,048	5,739	5,762	46
Boulder	189,625	225,339	258,804	262,107	6
Chaffee	13,227	12,684	15,273	15,546	27
Cheyenne	2,153	2,397	2,354	2,377	57
Clear Creek	7,308	7,619	8,646	8,781	37
Conejos	7,794	7,453	7,771	7,794	40
Costilla	3,071	3,190	3,438	3,467	53
Crowley	2,988	3,946	4,438	4,473	51
Custer	1,528	1,926	2,959	3,187	55
Delta	21,225	20,980	25,502	25,704	18
Denver	492,365	467,610	497,007	499,130	1
Dolores	1,658	1,504	1,660	1,706	60
Douglas	25,153	60,391	114,817	129,204	10
Eagle	13,320	21,928	30,140	31,721	15
El Paso	309,424	397,014	469,013	476,420	3
Elbert	6,850	9,646	16,088	17,307	25
Fremont	28,676	32,273	41,120	41,946	12
Garfield	22,514	29,974	36,832	37,835	14
Gilpin	2,441	3,070	3,781	4,016	52
Grand	7,475	7,966	9,529	9,772	35
Gunnison	10,689	10,273	12,069	12,175	33
Hinsdale	408	467	680	706	61
Huerfano	6,440	6,009	7,221	7,461	42
Jackson	1,863	1,605	1,732	1,752	59
Jefferson	371,753	438,430	494,007	498,468	2
Kiowa	1,936	1,688	1,751	1,760	58
Kit Carson	7,599	7,140	7,308	7,372	41
La Plata	27,195	32,284	39,933	40,504	13
Lake	8,830	6,007	7,860	8,220	39
Larimer	149,184	186,136	220,106	223,923	7
Las Animas	14,897	13,765	15,504	15,632	26
Lincoln	4,663	4,529	6,454	6,482	44
Logan	19,800	17,567	18,521	18,632	22
Mesa	81,530	93,145	107,473	109,465	11
Mineral	804	558	663	674	62
Moffat	13,133	11,357	12,102	12,327	32
Montezuma	16,510	18,672	22,244	22,466	19
Montrose	24,352	24,423	30,036	30,662	16
Morgan	22,513	21,939	25,877	26,408	17
Otero	22,567	20,185	21,186	21,232	20
Ouray	1,925	2,295	3,180	3,231	54
Park	5,333	7,174	11,471	12,451	31
Phillips	4,542	4,189	4,539	4,605	49
Pitkin	10,338	12,661	14,119	14,239	29
Prowers	13,070	13,347	13,734	13,778	30
Pueblo	125,972	123,051	130,730	132,436	9
Rio Blanco	6,255	5,972	6,964	7,045	43
Rio Grande	10,511	10,770	11,789	11,910	34
Routt	13,404	14,088	16,932	17,161	24
Saguache	3,935	4,619	5,736	5,847	45
San Juan	833	745	560	549	63
San Miguel	3,192	3,653	5,432	5,511	47
Sedgwick	3,266	2,690	2,666	2,702	56
Summit	8,848	12,881	17,978	18,557	23
Teller	8,034	12,468	18,665	19,683	21
Washington	5,304	4,812	5,335	5,330	48
Weld	123,438	131,821	151,108	154,791	8
Yuma	9,682	8,954	9,424	9,520	36
<b>STATE TOTALS</b>	<b>2,889,735</b>	<b>3,294,394</b>	<b>3,822,676</b>	<b>3,892,644</b>	

*DEPARTMENT OF REVENUE LOCATIONS*

**DRIVER'S LICENSE LOCATIONS**

**FULL-SERVICE OFFICES —**

Alamosa, Aurora, Basalt, Boulder, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs\*, Cortez, Delta, Denver: 1935 W. Mississippi, Durango, Evergreen, Fort Collins\*, Fort Morgan, Frisco, Glenwood Springs, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lakewood, Lamar, Leadville, Littleton, Longmont, Loveland, Minturn, Montrose, Pueblo, Security, Springfield, Steamboat Springs, Sterling, Thornton, Trinidad

**LIMITED SERVICE OFFICES —**

Arvada, Denver (RTD Plaza, Five Points Plaza), Lakewood Drive Test Center, 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 several 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; Los Angeles, 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 - September 1992

AGP*	AGP Tax
\$0 - \$440,000	4%
\$440,001 - \$1,200,000	8%
\$1,200,000 +	15%
State Device Fee	\$100/device

October 1992 - September 1993

AGP	AGP Tax
\$0 - \$1,000,000	2%
\$1,000,000 +	20%
State Device Fee	\$150/device

October 1993 - September 1994

AGP	AGP Tax
\$0 - \$1,000,000	2%
\$1,000,001 - \$2,000,000	8%
\$2,000,001 - \$3,000,000	15%
\$3,000,000 +	18%
State Device Fee	\$100/device

October 1994 - September 1996

AGP	AGP Tax
\$0 - \$2,000,000	2%
\$2,000,001 - \$4,000,000	8%
\$4,000,001 - \$5,000,000	15%
\$5,000,000 +	18%
State Device Fee	\$75/device

October 1996 - June 1998

AGP	AGP Tax
\$0 - \$2,000,000	2%
\$2,000,001 - \$4,000,000	4%
\$4,000,001 - \$5,000,000	14%
\$5,000,001 - \$10,000,000	18%
\$10,000,000 +	20%
State Device Fee	\$75/device

\*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	5% 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 (e.g., withholding, estimated tax declarations, etc.). 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 the first sale and is 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 vehicles pay the special fuel tax each quarter based on the amount of fuel used on Colorado roads. A quarterly special fuel use tax return is due only if nontaxed fuel is used on Colorado roads. The 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	\$9.00
2,001-4,500 lbs	\$9.00+0.20/100lbs
4,501 lbs and over	\$16.10+0.60/100lbs

**Passenger Buses for Hire:**

\$28+\$1.70/seat (seats 1-14);+\$1.25/seat for each seat over 14

**Motorcycles:** \$6.00

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

Up to 2,000 lbs	\$9.20
2,001-4,500 lbs	\$9.20+.20/100lbs
4,501-5,000 lbs	\$16.10+.60/100lbs
5,001-10,000 lbs	\$18.95+.45/100lbs
10,001-16,000 lbs	\$42.20+1.20/100lbs
16,001 lbs and over	\$114.50+1.50/100lbs

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

Up to 2,000 lbs	\$10.60
2,001-3,000 lbs	\$10.80+.20/100lbs
3,001-3,500 lbs	\$13.20+.20/100lbs
3,501-4,500 lbs	\$19.10+.60/100lbs
4,501-10,000 lbs	\$38.00+2.00/100lbs
10,001-16,000 lbs	\$147.50+1.50/100 lbs

**School Buses:**

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

**Trailers:**

Up to 2,000 lbs	\$5.50
2,001 lbs and over	\$10.50

**Semitrailers:** \$10.00

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

Up to 2,000 lbs	\$10.60
2,001-3,500 lbs	\$10.80+.20/100 lbs
3,501-4,500 lbs	\$19.10+.60/100 lbs
4,501-6,500 lbs	\$28.10+.60/100 lbs

**Trailer Coaches:** \$10.00

**Motor Homes: 3/**

Up to 2,000 lbs	\$9.00
2,001-4,500 lbs	\$9.20+.20/100 lbs
4,501-6,500 lbs	\$16.10+.60/100 lbs
6,501 lbs and over	\$27.80+.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

“Denim” Plates: +\$25.00

**Personalized “Denim” 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. 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) \$6.50

Duplicate title \$7.50

Search fee \$2.20

Dealer title \$25.00

**Heavy Vehicle Registration Fees:**

Intrastate/Interstate GVW Trucks and Tractors: 1/, 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, 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 are apportioned between 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.

Tax Classes: "A, B, & F" tax base: 75% of manufacturer's suggested retail price.  
 "C & D" tax base: 85% of manufacturer's suggested 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	\$71
30,001 - 60,000	\$82
60,000 +	\$93

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 on the following business day.

**State Sales and Use Taxes:**

**Title 39, Article 26**

Local taxes are additional.

Sales/Use 3.0% of taxable value

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

**Metallic Minerals: 2/**

2.25% of gross income that exceeds \$11 million; credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

**Molybdenum:**

\$0.05/ton of ore

**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 25,000 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 General Assembly during its 1998 regular session and 1997 extraordinary session that pertain to the Department of Revenue. Effective dates are listed after each summary.

**CIGARETTE AND TOBACCO PRODUCTS LAWS**

**HB 1328**—Authorizes county commissioner boards to enact local resolutions or ordinances prohibiting minors from possessing cigarettes or tobacco products. 07/01/98

**HB 1387**—Prohibits businesses that sell tobacco at retail from selling it to persons under 18 years of age. Establishes a defense for retailers selling tobacco who reasonably relied on false identification. Designates the liquor enforcement division as the lead state enforcement agency. Establishes procedures for hearing and appeals for alleged violations. Specifies penalties and directs fines. 07/01/98

**ESTATE TAX LAWS**

**HB 1271**—Amends the definitions of “federal additional estate tax return” and “qualified heir” for the purposes of the Colorado estate tax laws. Prevents the federal government from collecting estate tax revenues that the state would normally receive under the federal internal revenue code. Applies to estates of decedents who die on or after January 1, 1998. 07/01/98

**INCOME TAX LAWS**

**HB 1112**—On or after January 1, 1999, increases the maximum property tax and rent assistance grants for elderly and disabled persons from \$500 to \$600 and from \$160 to \$192, respectively. The combination of the increase in the amount of the credit and the reduced phaseout percentage (from 20% to 10%) increases the number of individuals who qualify for the grants. Single persons with incomes up to \$11,000, rather than \$7,500, and married persons with incomes up to \$14,700, rather than \$11,200, will qualify for the grants or a portion thereof. 08/05/98

**HB 1120**—Reestablishes and continues for 2 years, the state income tax voluntary contribution designation in support of the United States olympic committee for the income tax year commencing January 1, 1998. Subjects the olympic tax checkoff program to automatic elimination if the program does not meet or exceed 10% of the amount contributed to all voluntary tax checkoffs during the 2-year period. 03/23/98

**HB 1169**— Modifies the formula for calculating the income tax credit allowed for purchasing a motor vehicle that uses an alternative fuel or for converting a vehicle to use

an alternative fuel. Modifies the definition of “alternative fuel” to conform with the definition used for the clean fuel fleet program. The new definition includes ethanol or any fuel mixture containing at least 85 percent ethanol. Modifies the qualifications for the income tax credit, limiting it to vehicles used for business purposes. Additionally, vehicles purchased or converted under the requirements of the clean fuel fleet program do not qualify for the credit. Provides an income tax credit for a portion of the cost incurred in constructing or acquiring an alternative fuel refueling facility. Establishes an alternative fuels cash rebate program for state and local governments and tax-exempt entities for the purchase of vehicles that utilize, or the conversion of vehicles to utilize, alternative fuels. Authorizes the executive director of the department of revenue to promulgate rules for granting the rebates. 06/01/98

**HB 1250**—Changes the due date for annual statements by employers concerning state income taxes withheld for employees from March 15 to the due date for similar federal income tax returns. Authorizes the executive director of the department of revenue to require a magnetic media taxpayer to file withholding tax statements by magnetic media or in other machine-readable form. Applies to filings and remittances made on or after January 1, 1999. 04/17/98

**SB 85**—Commencing with the 1999 income tax year, creates an income tax credit for investment in rural technology infrastructure that improves access to the internet within rural technology enterprise zones. Lists requirements for the public utilities commission in designating rural technology enterprise zones and assessing the technology infrastructure needs of an area. 05/18/98

**SB 154**—Beginning January 1, 1999, replaces the income tax credit for monetary and in-kind contributions to promote child care in an enterprise zone with a credit for such contributions made to promote child care anywhere in the state. Lists specifications and requirements for the child care credit. 08/05/98

**SB 158**—For income tax years commencing on or after January 1, 1999, replaces the current income tax credit for child care expenses with the choice of two alternative credits. Individuals may claim a credit for child care expenses equal to 50 percent of the amount claimed on their federal income tax return. Otherwise, individuals may claim a \$200 credit for each child under 6 years old. The choice of credits is limited to resident individuals with federal adjusted gross incomes less than \$60,001 and is effective only if there is a TABOR revenue surplus in the fiscal year preceding the income tax year. 06/02/98

## LIQUOR ENFORCEMENT LAWS

**SB 37**—Authorizes the liquor enforcement division to adopt rules setting a range of penalties to be used by licensing authorities when underage persons are used in investigations of sales of alcoholic beverages to underage persons. 08/15/98

**SB 67**—Lists requirements for tavern liquor licenses and the management of such licenses. Prohibits a tavern licensee from holding more than 3 tavern licenses. Authorizes a person with an interest in a tavern license to have interests in no more than 3 such licenses. 03/24/98

## LOTTERY LAWS

**SB 3**—Extends the termination date of the state lottery from July 1, 1999 to July 1, 2009. 08/05/98

## MOTOR CARRIER SAFETY LAWS

**HB 1144**—Requires motor vehicles transporting aggregate materials to secure their loads. If such vehicle travels a distance of more than 2 miles and the diameter of the aggregate material is one inch or less, the aggregate must be covered with a tarp or other material. Alternatively, other technology may be utilized to prevent the aggregate material from being released from the vehicle. 06/04/98

**HB 1408**—Refers to agricultural chemicals, transportation and handling. Exempts agricultural users from recently adopted federal hazardous materials transportation rules. Exempts the transportation of an agricultural product other than a class 2 material, over local roads between fields of the same farm, from hazardous material requirements when transported by a farmer who is an intrastate private motor carrier. 05/18/98

## MOTOR VEHICLE AND TRAFFIC LAWS

**HB 1001**—Omnibus bill deals with fuel tax cooperative agreements, port of entry clearance, electronic bid solicitation, transportation infrastructure, financial assistance, rear flaps, limitation on local parking restrictions, change of vehicle primary color and appropriation. 06/01/98

**HB 1008**—Prohibits the department of revenue's motor vehicle division from issuing or renewing an identification card or driver's license to nonresidents or to any person residing in the United States illegally. Requires certain documentation as proof of residency. Allows the department of revenue to cancel, deny or deny the reissuance of an identification card to nonresidents and to persons in the United States illegally. 07/01/98

**HB 1036**—Exempts permanently disabled individuals from providing proof of their disability to renew special license plates and identifying placards. Requires any person renewing the plates/placards on behalf of a permanently disabled person to sign an affidavit attesting to the disabled individual's need of the plate/placard and stating

that the plate/placard shall be surrendered to the motor vehicle division upon the disabled person's death. Applies to renewals filed on or after February 1, 1999. 08/05/98

**HB 1059**—Doubles the fine and surcharge imposed for a moving traffic violation occurring in a school zone. Requires appropriate signs indicating the areas where the penalties/surcharges are doubled. Governmental entities with jurisdiction over the placement of signs and traffic signals in school zones must designate the days and times that areas are deemed school zones. Exempts a violation from the increased fine/surcharge if it occurs within a highway maintenance, repair or construction zone for which the fine and surcharge are already doubled. 07/01/98

**HB 1063**—Allows disabled veterans, regardless of when they were afflicted with their disability, to be eligible to receive one set of special disabled veteran license plates without charge. 06/01/98

**HB 1064**—Increases the registration fee retained by county clerk and recorders and the Denver manager of revenue to \$2 from \$1. The fee reimburses these local governmental entities for the expenses they incur for registering vehicles, acting as agents for the department of revenue. Similarly, increases the fee when the department of revenue registers a vehicle and retains the fee. 03/30/98

**HB 1070**—Omnibus bill comprising procedures regarding the administration of the issuance of extended temporary motor vehicle registrations. 05/27/98

**HB 1075**—Directs the department to issue license plates that have standardized coloring and a combination of letters and numbers not exceeding 6 characters. Authorizes the department to require the replacement of license plates to ensure legibility, and directs the department to complete the process of replacing license plates, with the exception of newly issued or remanufactured plates, by January 1, 2004. Vehicle owners who currently have 2 alphabetic and up to 4 numeric characters on their license plates may apply to the department to have their plates remanufactured. 06/01/98

**HB 1081**—Requires motor vehicle owners within the AIR program area, upon registration, to report the type of fuel used in such vehicle(s). 07/01/98

**HB 1123**—Extends the functions of the executive director of the department of revenue that pertain to licensing businesses and individuals in the motor vehicle industry to July 1, 2003, pursuant to the provisions of the sunset law. 07/01/98

**HB 1127**—Clarifies that a person under age 21 who drives with blood or breath alcohol content of at least 0.02 but not more than 0.05, instead of less than 0.05, is guilty of a traffic infraction. 04/06/98

**HB 1128**—Omnibus bill that pertains to motor vehicle dealers in sales transactions, dealer board, licensing and hearing procedures, bond requirements, violations by licensees, maintenance of repair facilities by dealers and continuation of functions of the motor vehicle dealer board under the sunset law. 07/01/98

**HB 1160**—Prohibits issuance of a bench warrant for any person failing to appear for a minor traffic infraction hearing. Requires revocation of a minor's or provisional driver's license for any person convicted of or adjudicated for a misdemeanor offense or comparable municipal charter or ordinance offense involving controlled substances or marijuana. Specifies a person whose license is revoked is not required to file proof of financial responsibility prior to being relicensed. 07/01/98

**HB 1173**—Increases the motor vehicle title fees collected by authorized agents of the department of revenue and directs such agents to use the increase in fees to, if possible, provide certain titles to individuals on the same day they are requested. Implementation of the recommended same-day service depends on the type of title requested. 07/01/98

**HB 1213**—Requires insurers to provide the insured a proof of insurance in a format approved by the department of revenue that will accompany the insured's registration application or renewal card. Allows the department of revenue to transmit insurance information electronically to its designated agents for the purpose of ensuring compliance with the mandatory insurance requirements. Portions effective 01/01/99 & 07/01/99

**HB 1279**—Authorizes an alumni association of a private or public college or university located in Colorado to apply to the department for the establishment of a special alumni license plate. 08/05/98

**HB 1332**—Requires that disabled veteran license plates contain an additional identifying feature to indicate an authorization to use parking privileges for persons with disabilities. 08/05/98

**HB 1333**—Lists requirements for suppliers, importers, exporters, carriers, or blenders of gasoline and special fuel to obtain a license from the department. Also establishes fines and reporting requirements. 07/01/98

**HB 1334**—Concerns persistent drunk drivers, proof of financial responsibility, surcharge imposed for alcohol related offenses, penalty imposed when BAC is 0.20, bail requirements and appropriations. 07/01/98

**HB 1394**—Requires the use of a valid Colorado driver's license or identification card issued by the Colorado department of revenue as a form of identification for individuals applying for public or medical assistance. Allows the division of motor vehicles to waive the identification card fee to those individuals referred by a county department of social services. 08/05/98

**HB 1411**—Establishes a special license plate for the United States Olympic Committee. 08/05/98

**SB 30**—Refers to highways, high occupancy vehicle lanes, and inherently low-emission vehicles. Lists allowances and restrictions for high-occupancy vehicle lanes. Also increases fines for specific violations and removes surcharges applicable to such fines. 08/05/98

**SB 46**—Refers to emissions inspections of inoperable vehicles. Conditionally exempts inoperable vehicles from compliance with emissions standards prior to sale and develops guidelines regarding the written notification that must accompany such vehicle upon its sale. 04/10/98

**SB 72**—Deletes the requirement that the department of revenue provide space on driver's licenses or identification cards to indicate the results of HLA typing information. Allows individuals to become organ donors by signing their name on the reverse side of their driver's licenses. The signature indicating that an individual would like to be an organ donor no longer has to be witnessed by 2 individuals nor has to be completed at the time the driver's license or identification card is issued. Clarifies the revocability of organ and tissue donation. 06/01/98

**SB 182**—Establishes a clean screen remote sensing program as part of the AIR program for auto emission inspections. On January 1, 1999, the clean screen program will commence operations in the portions of Weld and Larimer counties that reside within the basic emissions program area. Requires the air quality control commission to promulgate rules governing the operation of the remote sensing program. Eliminates the requirement that vehicles within the AIR program be inspected upon transfer. Continues the operation of the AIR program. 05/26/98

## RACING LAWS

**HB 1017**—Changes the requirement that the Colorado racing commission take saliva, urine, blood, or other body fluid samples, biopsy, necropsy specimens from horses or greyhounds on a random, statistically valid basis to taking such samples on a random basis. Allows the commission to issue temporary or conditional licenses and registrations for a period of 90 days. Removes limitations for uses of investigations and application fees. 08/05/98

**SB 19**—Extends to April 2003, statutes due to expire pertaining to horse racing, class B tracks, simulcast facilities, and the purses of class B tracks that simulcast horse races. Delays the inception of laws concerning simulcast facilities that would have commenced upon the repeal of the extended laws. 03/16/98

**SB 174**—Allows persons licensed to race greyhounds to enter into agreements with organizations representing the majority of the kennel owners participating in a race

meet to specify the purse structure for race meets.  
04/10/98

**SB 192**—Increases the percentage of gross receipts derived from pari-mutuel wagering on live greyhound races that must be paid as purses in such races from 4% to 5%. Also increases the total percentage of receipts that may be retained by the owner of a greyhound track from 17.5% to 19.5%. 07/01/98

### **SALES AND USE TAX LAWS**

**HB 1269**—Exempts from sales and use tax manufactured goods donated by the manufacturer to governmental entities and other entities that are exempt from federal income tax pursuant to section 501 (c) 3 of the internal revenue code. Sales and use tax exemption applies only to a donation if the total value of all goods included in the donation exceeds \$1,000. 04/22/98

**SB 49**—Declares a 3-year moratorium on taxes, fees, and regulations on internet access services. During this 3-year period: prohibits state and local governments from imposing, assessing, or collecting any tax, regulation, fee, or charge on direct charges for the provision of internet access services; and prohibits state and local governments from assessing taxes/fees on providers of internet access services in lieu of, or requiring such businesses to collect, sales or use taxes from persons who purchase taxable property of services through the internet unless the provider acts as a vendor of taxable property or services. 05/18/98

### **MISCELLANEOUS LAWS**

**HB 1200**—Authorizes the creation and sets forth the powers of local marketing districts. County, city and county, or municipal governments may create such districts or they may be created by a combination of such entities. Subject to voter approval, such districts may impose marketing and promotion taxes.

**HB 1256**—Asks voter authorization for the state to retain up to \$200 million in surplus revenue for school construction and renovation, higher education capital construction, and the Highway Users Trust Fund each year for five years. Effective upon Governor's proclamation or 30 days after a canvas of the votes is completed, whichever occurs earlier.

**HB 1368**—Authorizes the inclusion of Douglas County into the Denver metropolitan scientific and cultural facilities district (SCFD) upon a vote for such inclusion by a majority of eligible voters in the area to be included. Eliminates the requirement that the boundaries of a scientific and cultural facilities district other than the Denver metro SCFD be contiguous with county boundaries. Allows a scientific and cultural facilities district to include a portion of one county, an entire county, or portions of multiple counties. 04/20/98

**SB 120**—Authorizes the inclusion of a defined area of Weld county in the regional transportation district upon approval by a majority of eligible voters of the area to be included. Sets conditions for holding the election. 06/01/98

**SB 171**—Expands the boundaries of the metropolitan football stadium district to include a portion of the city of Lone Tree that is zoned for commercial use and an area that includes Park Meadows Mall. 04/22/98

**SB 189**—Refers to retail food establishments in regard to regulation, redefines "retail food establishment," and addresses license fees. 07/01/98

### **1997 FIRST EXTRAORDINARY SESSION:**

**HB 1001**—Refund of state sales tax excess revenues for the 1996–97 fiscal year, credited against state income tax. Refunds revenues in excess of the state fiscal year spending limitations for the 1996–97 fiscal year as required by Section 20 of article X of the state constitution by allowing a sales tax refund credit for the 1997 tax year based on a qualified individual's federal adjusted gross income. Doubles the credit for two individuals filing a joint return or a qualified individual filing as a surviving spouse. 01/01/98



*ALCOHOLIC BEVERAGES*

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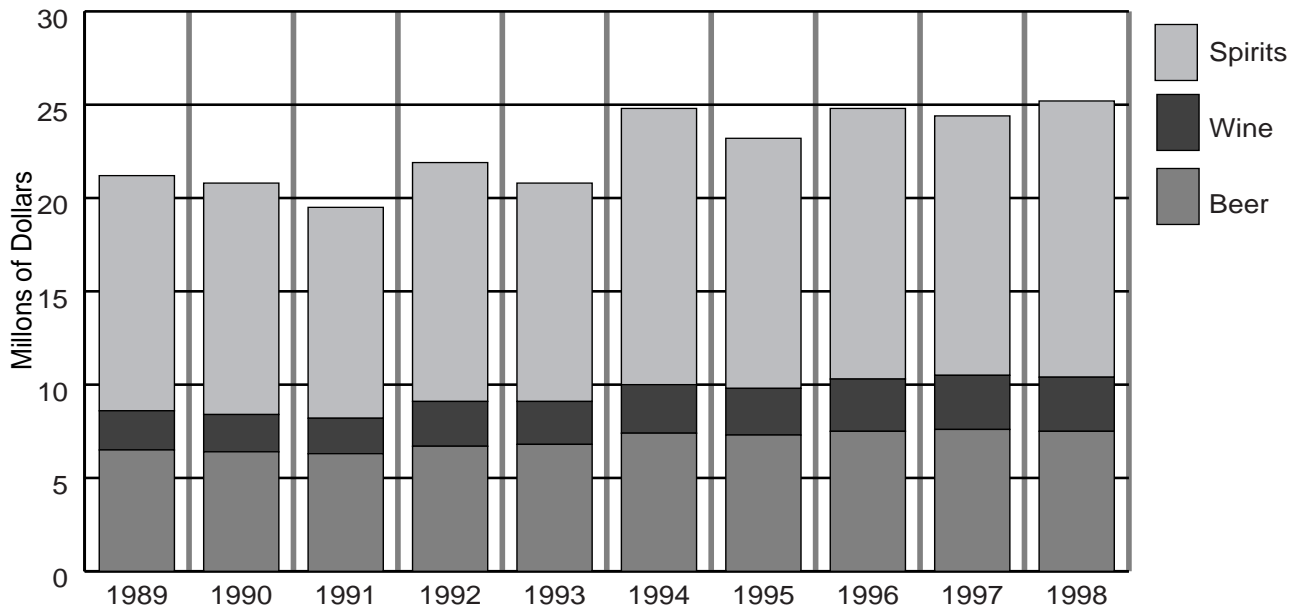
**ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES**

**Fiscal Years 1996 to 1998**

	<b>1996</b>	<b>1997</b>	<b>1998</b>
State License Fees	\$1,506,820	\$1,491,530	\$1,743,128
85% Liquor Licenses (from local government)	2,161,541	2,249,232	2,361,456
<b>Total Net License Fees</b>	<b>\$3,668,361</b>	<b>\$3,740,762</b>	<b>4,104,584</b>
3.2% Beer Tax	\$615,591	\$603,331	\$635,141
Repeal Beer Tax	6,857,748	6,950,805	6,898,572
Hard Cider	N/A	N/A	124,975
Wine Tax	2,794,088	2,891,180	2,921,569
Spiruous Liquors Tax	14,518,628	13,947,258	14,773,056
<b>Total Net Tax Receipts</b>	<b>\$24,786,055</b>	<b>\$24,392,574</b>	<b>\$25,353,313</b>
<b>TOTAL NET REVENUES</b>	<b>\$28,454,416</b>	<b>\$28,133,336</b>	<b>\$29,457,897</b>

**EXCISE TAX REVENUES**

**Fiscal Years 1989 to 1998**



Spirits	12.6	12.4	11.3	12.8	11.7	14.8	13.4	14.5	13.9	14.8
Beer	6.5	6.4	6.3	6.7	6.8	7.4	7.3	7.5	7.6	7.5
Wine	2.1	2	1.9	2.4	2.3	2.6	2.5	2.8	2.9	2.9

**TAXABLE GALLONS OF BEER, WINE, & SPIRITS****Fiscal Years 1989 to 1998**

<b>YEAR</b>	<b>BEER</b>	<b>WINE</b>	<b>SPIRITS</b>
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
1991	79,316,253	6,240,121	4,970,531
1990	80,273,324	7,227,575	5,439,899
1989	81,314,431	7,535,024	5,513,837

**VIOLATIONS OF THE LIQUOR CODE & 3.2% BEER ACT****Fiscal Years 1996 to 1998**

<b>ACTIONS:</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>
State Administrative Actions	133	133	117
State Revocations	0	1	0
State Suspensions	109	93	84
State Denials	21	0	4
Division-Filed Court Cases	182	179	424
Division-Assisted Local Hearings	16	8	8
<b>Totals</b>	<b>461</b>	<b>414</b>	<b>637</b>

**LIQUOR LICENSES IN FORCE BY TYPE****Fiscal Years 1996 to 1998**

	<b>1996</b>	<b>1997</b>	<b>1998</b>
3.2% Beer Importers License (non-resident)		7	7
3.2% Beer Importers License (resident)	8	10	11
3.2% Beer Manufacturer	9	7	7
3.2% Beer Manufacturer (non-resident)	11	30	7
3.2% Retail Beer	2,007	1,991	1,984
3.2% Special Events Permit	195	185	136
3.2% Wholesale Beer	56	53	60
Arts Liquor	22	21	22
Bed and Breakfast Permit	32	37	51
Beer and Wine	329	329	311
Beer, Wine, & Spiritous Liquor Special Events Permit	1,262	1,267	1,176
Brew Pub	N/A	64	69
Club Liquor	242	237	237
Hotel & Restaurant Liquor	3,185	3,147	3,202
Hotel & Restaurant—Optional Premises	113	123	147
Importer—Malt Liquor	66	65	61
Importer—Vinous & Spiritous Liquor	268	286	295
Limited Winery	16	19	23
Liquor-License Drug Store	37	39	37
Malt Liquor Manufacturer (non-resident)	36	0	28
Manufacturer—Brewery	83	39	30
Manufacturer—Winery	2	0	0
Optional Premises	14	17	23
Public Transportation Liquor	679	45	36
Racetrack Liquor	9	9	8
Retail Gaming Tavern	40	38	31
Retail Liquor Store	1,250	1,278	1,311
Tavern Liquor	1,322	1,294	1,273
Wholesale Beer	121	81	76
Wholesale Liquor	48	43	43
Wine Delivery Permit	N/A	124	149
<b>TOTAL LICENSES</b>	<b>11,462</b>	<b>10,885</b>	<b>10,851</b>

## COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 1996 to 1998

COUNTY	1996	1997	1998	COUNTY	1996	1997	1998
Adams	492	508	500	Las Animas	75	79	77
Alamosa	50	48	48	Lincoln	17	17	17
Arapahoe	732	729	729	Logan	50	47	45
Archuleta	42	46	46	Mesa	224	234	245
Baca	11	9	11	Mineral	19	18	16
Bent	13	13	14	Moffat	34	34	37
Boulder	509	495	489	Montezuma	74	70	66
Chaffee	68	65	68	Montrose	83	84	84
Cheyenne	9	9	9	Morgan	75	71	69
Clear Creek	53	51	49	Otero	61	61	59
Conejos	28	26	27	Ouray	30	34	33
Costilla	25	26	25	Park	49	52	46
Crowley	10	9	10	Phillips	10	11	10
Custer	16	14	16	Pitkin	164	163	164
Delta	69	70	70	Prowers	47	44	41
Denver	1,334	1,320	1,312	Pueblo	351	339	347
Dolores	10	11	11	Rio Blanco	35	34	35
Douglas	127	152	169	Rio Grande	44	46	40
Eagle	227	228	239	Routt	114	108	115
Elbert	17	18	19	Saguache	23	24	25
El Paso	799	812	820	San Juan	17	16	17
Fremont	91	90	94	San Miguel	69	71	73
Garfield	154	150	159	Sedgwick	13	13	13
Gilpin	51	45	40	Summit	198	200	195
Grand	120	113	118	Teller	75	81	72
Gunnison	113	110	121	Washington	16	11	11
Hinsdale	15	16	18	Weld	307	274	276
Huerfano	51	49	49	Yuma	47	29	31
Jackson	16	16	14	<b>State Totals</b>	<b>9,034</b>	<b>8,969</b>	<b>9,042</b>
Jefferson	769	777	785	Special Events Licenses			
Kiowa	3	3	3	Liquor	1,262	1,267	1,176
Kit Carson	28	28	28	3.2% Beer	195	185	136
Lake	43	42	41				
La Plata	145	141	150				
Larimer	473	465	482				

*CIGARETTE AND TOBACCO  
PRODUCTS*

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Tobacco Products Tax Collections ..... 30

Packages of Cigarettes Taxed ..... 30

Cigarette and Tobacco Collections ..... 30

**DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/**

**Fiscal Years 1989 to 1998**

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
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
1991	16,067,723	41,429,125	57,496,848
1990	16,136,322	40,403,175	56,539,497
1989	16,606,767	40,822,510	57,429,277

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

**TOBACCO PRODUCTS TAX COLLECTIONS**

**Fiscal Years 1989 to 1998**

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
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
1991	3,779,402	16,232	3,763,170
1990	3,194,259	12,493	3,181,766
1989	2,953,371	69,287	2,884,084

**PACKAGES OF CIGARETTES TAXED**

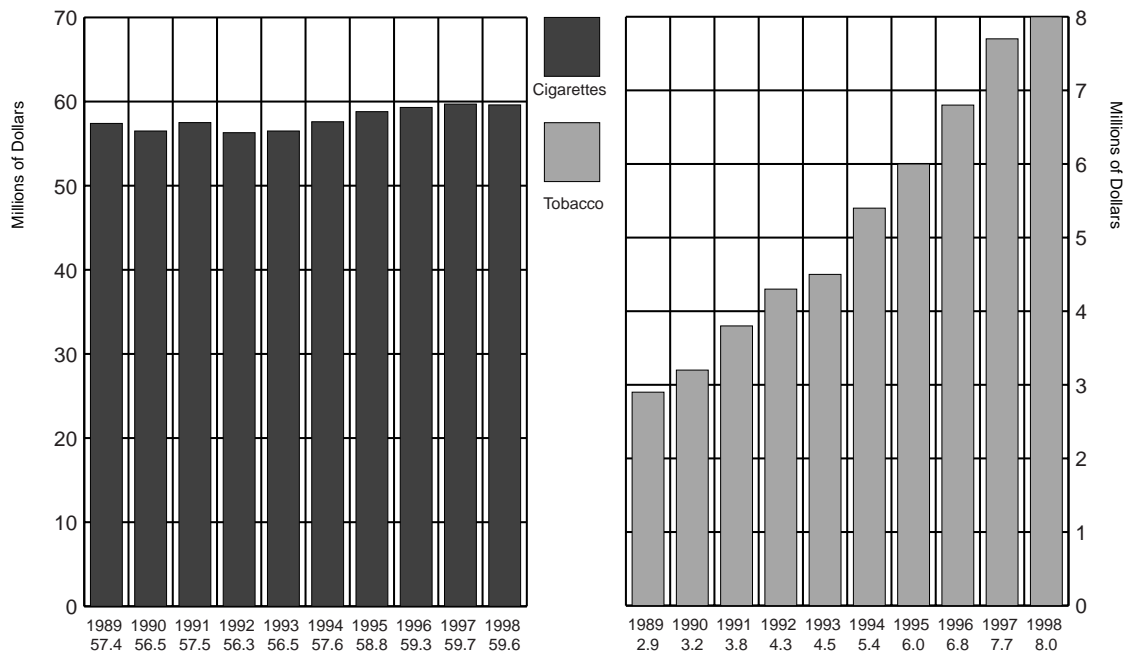
**Fiscal Years 1989 to 1998**

(Millions of Packages)

YEAR	PACKAGES
1998	311
1997	311
1996	309
1995	306
1994	300
1993	294
1992	293
1991	299
1990	295
1989	299

**CIGARETTE AND TOBACCO COLLECTIONS**

**Fiscal Years 1989 to 1998**



*ESTATE*

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Estate, Inheritance, & Gift Tax Net Collections ..... 32

## ESTATE &amp; GIFT TAX ACTIVITIES

Fiscal Years 1996 to 1998

	1996	1997	1998
<b>Returns and Documents Reviewed/Recorded:</b>			
<b>Estate Tax:</b>			
Taxable Returns	746	917	937
Nontaxable Returns	718	820	800
<b>Statements, Certificates &amp; Receipts Issued:</b>			
Estate Tax	1,567	1,692	1,637
Inheritance Tax	0	0	1
<b>Refunds Issued:</b>			
Estate Tax	156	172	214
Inheritance Tax	0	0	0

## ESTATE, INHERITANCE &amp; GIFT TAX NET COLLECTIONS

Fiscal Years 1989 to 1998

YEAR	INHERITANCE TAX	1/	GIFT TAX	ESTATE TAX	TOTAL
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
1991	30,368		3,752	15,325,791	15,359,911
1990	5,534		39,950	21,249,990	21,295,474
1989	132,887		53,159	16,016,468	16,202,514

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



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**TAXABLE AND NONTAXABLE RETURNS****Fiscal Year 1998**

<b>TYPE OF RETURN</b>	<b>TOTAL</b>	<b>TAXABLE</b>	<b>NONTAXABLE</b>	<b>AMENDED</b>
Individual	2,071,680	1,607,619	436,501	27,560
Corporation	72,994	26,340	44,119	2,535
Fiduciary	40,662	17,557	23,105	0
Partnership 1/	101,161	0	101,161	0
<b>TOTALS</b>	<b>2,286,497</b>	<b>1,651,516</b>	<b>604,886</b>	<b>30,095</b>

1/ Information-only returns

**ALTERNATIVE MINIMUM TAX****Fiscal Years 1989 to 1998**

<b>YEAR</b>	<b>ALTERNATIVE MINIMUM TAX</b>	<b>1/</b>
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	
1991	1,943,132	
1990	2,027,109	
1989	3,212,294	

**RETURNS FILED FOR OLD AGE  
PROPERTY TAX & HEAT CREDITS**  
**Fiscal Years 1989 to 1998**

<b>YEAR</b>	<b>NUMBER OF RETURNS</b>	<b>AMOUNT OF REFUND/CREDIT</b>	<b>AVERAGE CREDIT</b>
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
1991	41,294	15,474,478	375
1990	43,746	16,287,110	372
1989	44,721	16,197,330	362

1/The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.75% of the Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state/municipal bond interest) exceeds the Colorado normal tax. Includes fiduciary returns.

**TAX LIABILITY & CREDITS****Fiscal Year 1998**

	<b>INDIVIDUAL</b>	<b>FIDUCIARY</b>	<b>CORPORATE</b>
<b>TAX LIABILITY:</b>			
Normal Tax	\$2,700,601,324	\$29,980,774	\$232,303,108
Surtax	-78	0	0
Alternative Minimum Tax	2,344,779	32,945	0
Investment Credit Recapture	-13,547	-186	1,071
Penalty	8,842,341	-218,644	2,370,509
Interest Received	16,143,163	213,979	16,018,558
Interest Paid	-9,836,362	-239,697	-13,276,848
<b>TOTAL LIABILITY</b>	<b>\$2,718,081,620</b>	<b>\$29,769,171</b>	<b>\$237,416,398</b>
<b>TAX CREDITS:</b>			
Enterprise Zone Credits	\$18,116,546	\$ -70	\$0
Property/Rent/Heat	9,972,485	0	0
Enterprise Zone Investment	*	0	22,855,823
Enterprise Zone Employee	*	0	2,438,531
Other Enterprise Zone Credits	*	0	1,925,003
New Business Facility	0	0	-235,068
Investment Tax	0	0	1,583,356
Inventory Tax	0	0	-8,758
Impact Assistance	0	0	0
Commercial Energy	0	0	-159,294
Other Credits 1/	48,122,308	1,035,487	5,001,184
<b>TOTAL CREDITS</b>	<b>\$76,211,339</b>	<b>\$1,035,417</b>	<b>\$33,400,777</b>
<b>NET TAX LIABILITY</b>	<b>\$2,641,870,281</b>	<b>\$28,733,754</b>	<b>\$204,015,621</b>

1/ Includes credit for taxes paid to other states, investment tax credit carryover, and credit for prior year minimum tax.

\* Included in 104 CR credits.

**REVENUES REFUNDED UNDER AMENDMENT 1 1/****Fiscal Year 1998**

	<b>JOINT FILERS</b>		<b>ALL OTHERS</b>		<b>TOTALS</b>	
	<b>NUMBER OF RETURNS</b>	<b>AMOUNT OF REFUND</b>	<b>NUMBER OF RETURNS</b>	<b>AMOUNT OF REFUND</b>	<b>NUMBER OF RETURNS</b>	<b>AMOUNT OF REFUNDS</b>
ADJUSTED GROSS INCOME						
\$0 - \$15,000	63,413	\$4,692,562	473,946	\$17,536,002	537,359	\$22,228,564
\$15,001 - \$100,000	513,875	61,665,000	502,378	30,142,680	1,016,253	91,807,680
\$100,001+	86,145	13,783,200	12,467	997,360	98,612	14,780,560
<b>Totals</b>	<b>663,433</b>	<b>\$80,140,762</b>	<b>988,791</b>	<b>\$48,676,042</b>	<b>1,652,224</b>	<b>\$128,816,804</b>

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

## REFUNDS ISSUED

Fiscal Years 1989 to 1998

Year	Number of Returns	Total Refund	Average Refund Per Return
<b>Individual Income Tax: 1/</b>			
1998	1,577,869	\$484,880,937 2/	\$307.30
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
1991	1,024,710	226,701,376	221.23
1990	1,060,018	245,747,283	231.83
1989	1,021,895	233,807,646	228.80
<b>Corporate Income Tax:</b>			
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
1991	3,256	41,199,813	12,653.51
1990	3,511	35,004,175	9,969.86
1989	3,551	27,390,724	7,713.52
<b>Fiduciary:</b>			
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
1991	766	500,729	653.69
1990	802	422,352	526.62
1989	1,185	1,249,933	1,054.80

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 \$128,816,804 refunded under Amendment 1.

**INDIVIDUAL INCOME TAX CHECKOFFS 1/  
NUMBER OF RETURNS & DONATIONS**  
Fiscal Years 1989 to 1998

**NONGAME WILDLIFE**

Year	Returns	Donations	Average
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
1991	57,237	276,744	4.84
1990	58,923	407,468	6.92
1989	63,816	514,799	8.07

**DOMESTIC ABUSE**

Year	Returns	Donations	Average
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
1991	44,449	251,031	5.65
1990	41,842	248,254	5.93
1989	43,046	273,686	6.36

**OLYMPIC COMMITTEE**

Year	Returns	Donations	Average
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
1991	27,396	111,312	4.06
1990	24,839	101,426	4.08
1989	26,438	131,183	4.96

**HOMELESS PREVENTION**

Year	Returns	Donations	Average
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
1991	46,011	268,639	5.84
1990	41,428	244,862	5.91

**CHILD CARE IMPROVEMENT**

Year	Returns	Donations	Average
1998	33,896	\$188,538	\$5.56
1997	21,478	143,362	6.67

**SPECIAL OLYMPICS**

Year	Returns	Donations	Average
1998	31,142	\$190,538	\$6.12

**TOTALS**

Year	Returns	Donations	Average
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
1991	175,093	907,726	5.18
1990	167,032	1,002,010	6.00
1989	133,300	919,668	6.90

1/ Revised to reflect adjustments and transfers.

**INCOME TAX CASH FLOW**

Fiscal Years 1989 to 1998 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	ADJUSTMENTS 1/	REFUNDS 2/	NET COLLECTIONS
<b>INDIVIDUAL TAX 3/</b>							
1998	\$2,476.8	\$560.4	\$341.5	\$3,378.7	\$6.1	\$471.7	\$2,900.9
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
1991	1,327.0	208.5	172.3	1,707.8	5.2	227.2	1,475.4
1990	1,258.4	196.2	157.2	1,611.8		246.2	1,365.6
1989	1,189.9	217.4	160.6	1,567.9		235.1	1,332.8
<b>CORPORATE TAX</b>							
1998	N/A	\$266.8	\$61.0	\$327.9	\$0.2	\$56.5	\$271.1
1997	N/A	235.5	42.1	277.6	0.1	53.2	224.3
1996	N/A	193.6	46.7	240.4	0.4	27.9	212.1
1995	N/A	194.8	36.2	231.0	0.1	35.4	195.6
1994	N/A	148.8	35.1	183.8	0.1	35.3	148.5
1993	N/A	139.5	34.1	173.6	0.0	50.0	123.6
1992	N/A	125.9	31.1	157.0	0.4	37.9	118.7
1991	N/A	133.9	24.7	158.6	0.0	41.2	117.4
1990	N/A	123.3	28.8	152.1		35.0	117.1
1989	N/A	147.6	43.3	190.9		27.4	163.5

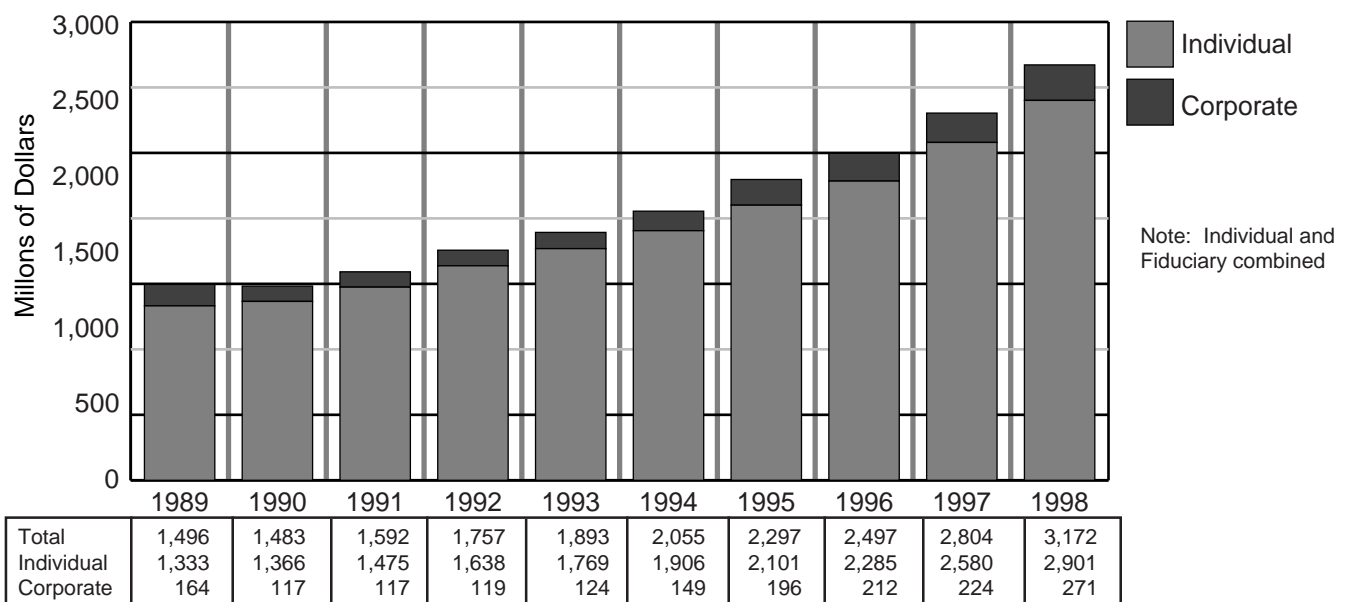
1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 are not available. Starting with 1994, UHICO is included as an adjustment (was in refunds previously).

2/ 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

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

**INCOME TAX COLLECTIONS**

Fiscal Years 1989 to 1998



*LIMITED STAKES GAMING*

Limited Stakes Gaming Revenues and Expenditures ..... 40

Limited Stakes Gaming Fund Distribution ..... 40

*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, and statute 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, device fees, and any fines levied by the Division.

### LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 1997

Limited Gaming Revenues	\$66,688,238
1997 Two Month Escrow Amount	1,369,447
Less:	
Division and Limited Gaming Control	
Commission Expenditures	7,948,174
1998 Two Month Escrow Amount	1,229,843
<b>Net Total Available for Distribution</b>	<b>\$58,879,668</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 1996 to 1998

	1996	1997	1998
Limited Gaming Revenue	\$55,084,892	\$59,238,986	66,688,238
Commission/Division Expenses	7,144,980	7,647,132	7,948,174
Amount Distributed	48,007,951	51,697,738	58,879,668
State General Fund	17,505,173	19,613,407	21,543,896
Department of Transportation	3,156,448	2,658,000	3,951,000
Contiguous County Fund	2,766,259	2,957,089	0
Woodland Park	360,060	387,733	441,598
Victor	120,020	129,244	147,199
Tourism Promotion Fund	96,016	103,395	117,759
State Historical Society	13,442,226	14,475,367	16,486,309
Black Hawk	2,518,849	2,788,369	3,226,488
Central City	1,102,018	1,070,040	1,216,042
Cripple Creek	1,179,928	1,311,365	1,445,437
Teller County	1,415,914	1,573,638	1,734,524
Gilpin County	4,345,040	4,630,091	5,331,036
Local Government Gaming Impact Fund			3,238,382



*LOTTERY*

Lottery Fund Distribution ..... 42

Lottery Sales Distribution ..... 42

## LOTTERY

In Fiscal Year 1998, the Lottery produced record-setting sales of \$374.2 million. Scratch games sales accounted for \$225.2 million, Lotto sales reached \$127.4 million, Cash 5 produced sales of \$16.1 million, and sales of Keno and Perfecto games together were \$5.5 million.

In April 1998, Perfecto games were launched. Colorado is the first state to offer the Perfecto concept, which combine the play action of scratch games with the drawing action of an on-line lotto game, like Lotto and Cash 5. About every 13 weeks a new Perfecto game is introduced.

Lottery games paid out an average of 59 percent in prizes in Fiscal Year 1998, for an annual total of \$222.4 million. Lottery retailers received \$25.4 million in commissions and bonuses over the same period.

Results from a five-month audit of the Colorado Lottery showed that it has operated in a manner that is consistent with Colorado statutes. In its report to the Legislative Audit Council, the State Auditor's Office wrote, "Nothing came to our attention that indicated the Lottery should not be continued." The Colorado Assembly used the results of the audit when it decided to renew the Lottery for another ten years.

### LOTTERY FUND DISTRIBUTION

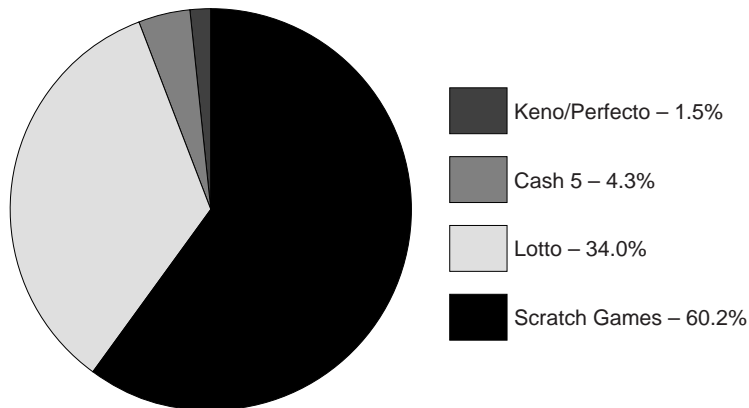
FISCAL YEARS 1996 THROUGH 1998

(dollars in millions)

	1996	1997	1998	1983-1998
Capital Construction Fund	\$30.7	\$37.0	\$30.1	\$429.4
Conservation Trust Fund	33.2	34.5	35.7	326.0
Great Outdoors Colorado	19.3	14.5	22.9	102.0
Parks & Outdoor Recreation	8.3	8.6	8.9	81.3
<b>Totals</b>	<b>\$91.4</b>	<b>\$94.6</b>	<b>97.6</b>	<b>\$938.7</b>

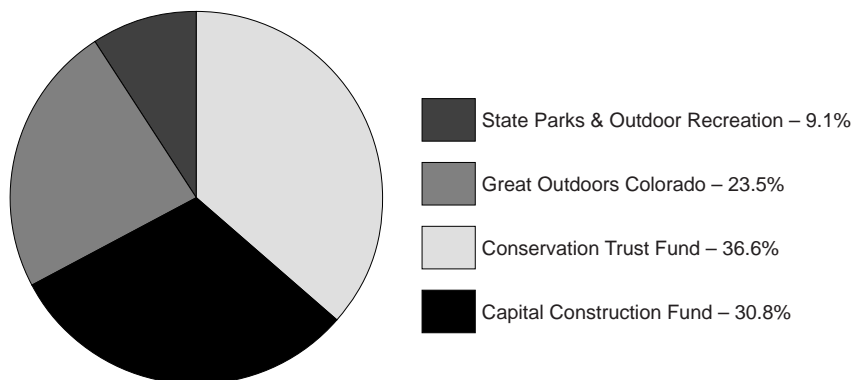
### LOTTERY FUND DISTRIBUTION

Fiscal Year 1998



### LOTTERY SALES DISTRIBUTION

Fiscal Year 1998



*MILEAGE AND FUEL*

Gross Fuel Gallonage, Gallonage Exempted, Taxable Gallonage, and Net Collections .....	44
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Net Taxable Motor Fuel Gallonage .....	45
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## GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, TAXABLE GALLONAGE, AND NET COLLECTIONS

Fiscal Years 1997 and 1998 (thousands of gallons)

	1997	1998	Percentage Change
<b>Gallonage Received:</b>			
Gross: Gasoline/Gasohol	1,908,757	1,901,298	-0.4%
Gross: Special Fuel	465,208	499,503	7.4%
<b>Total Gross</b>	<b>2,373,965</b>	<b>2,400,801</b>	<b>1.1%</b>
<b>Less:</b>			
2% Allowance: Gasoline/Gasohol	36,142	36,543	1.1%
1/2% Allowance: Gasoline/Gasohol	8,555	8,953	1.1%
1% Allowance: Special Fuel	2,645	3,273	23.8%
<b>Total Allowances</b>	<b>47,641</b>	<b>48,768</b>	<b>2.4%</b>
<b>EXEMPTIONS</b>			
<b>Sales to U.S. Government:</b>			
Gasoline/Gasohol	9,813	10,353	5.5%
Special Fuel	20,231	25,208	24.6%
<b>Exports:</b>			
Gasoline/Gasohol	56,590	31,797	43.8%
Special Fuel	116,237	90,362	-22.3%
<b>State of Colorado</b>			
Gasoline/Gasohol	25,668	31,940	24.4%
Special Fuel	27,953	30,128	7.8%
<b>Miscellaneous Credits:</b>			
Gasoline/Gasohol	9,608	78	-99.2%
Special Fuel	20,061	26,510	32.1%
<b>Total Exemptions</b>	<b>286,162</b>	<b>246,376</b>	<b>-13.9%</b>
<b>Gross Taxable Gallonage:</b>			
Gasoline/Gasohol	1,762,082	1,781,634	1.1%
Special Fuel	278,081	324,022	16.5%
<b>Less Gallons Refunded:</b>			
Gasoline/Gasohol	16,834	14,419	-14.3%
Special Fuel	8,575	10,289	20.0%
<b>Net Taxable Gallonage:</b>			
Gasoline/Gasohol	1,745,247	1,767,216	1.3%
Special Fuel	269,506	313,733	16.4%
<b>Net Collections</b>			
Gasoline	\$317,529,049	\$315,340,787	-0.7%
Special Fuel	72,203,776	78,727,297	9.0%
Gasohol	64,614,411	79,854,269	23.6%
<b>Total Collections</b>	<b>\$454,347,235</b>	<b>\$473,922,353</b>	<b>4.3%</b>

### GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1989 to 1998

	Gasoline	Special Fuel	Gasohol	Total
1998	1,530,289,121	499,502,864	371,008,837	2,400,800,822
1997	1,615,094,930	438,217,645	302,408,415	2,355,720,991
1996	1,450,813,654	424,813,115	368,571,958	2,244,198,727
1995	1,415,496,821	391,185,696	334,067,666	2,140,750,182
1994	1,484,471,153	370,685,430	231,439,955	2,086,596,537
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
1991	1,494,151,313	348,456,144	114,468,567	1,957,076,024
1990	1,558,988,810	227,652,614	83,661,916	1,870,303,340
1989	1,595,218,614	201,348,802	58,233,105	1,854,800,521

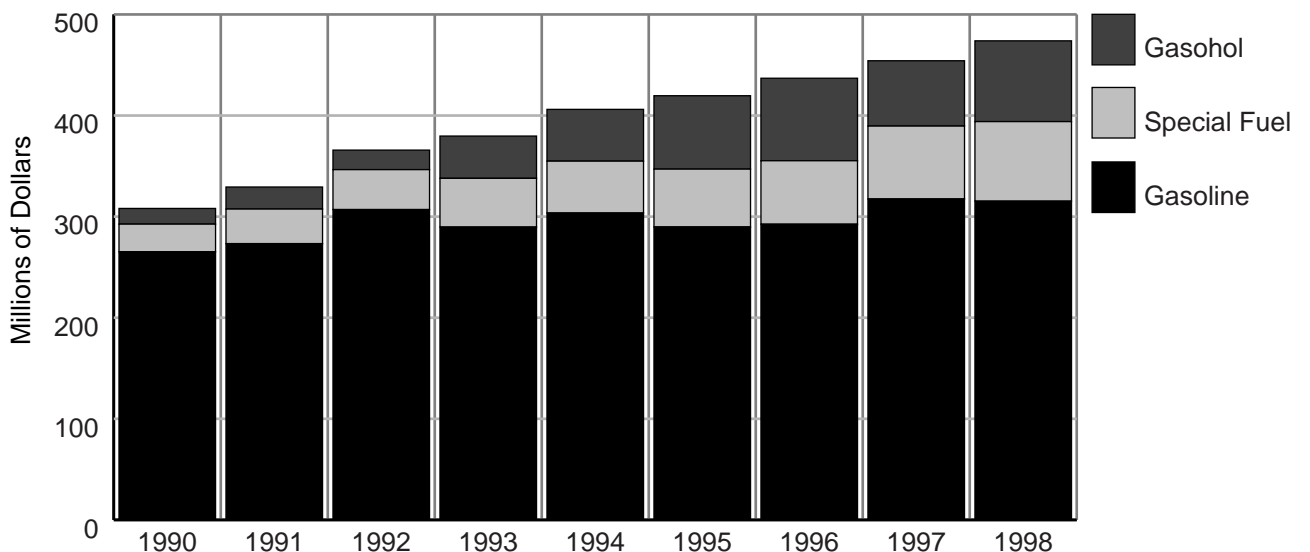
### NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1989 to 1998

	Gasoline	Special Fuel	Gasohol	Total
1998	1,421,637,079	324,021,679	359,997,341	2,105,656,099
1997	1,461,731,955	268,334,834	298,465,348	2,028,532,137
1996	1,338,015,278	289,445,517	364,353,608	1,991,814,402
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
1991	1,325,296,428	202,132,507	107,555,032	1,634,983,967
1990	1,363,145,383	201,954,361	79,627,192	1,644,726,936
1989	1,426,150,338	184,754,919	55,923,043	1,666,828,300

### NET FUEL TAX COLLECTIONS

Fiscal Years 1990 to 1998



Gasoline	265.3	273.3	307	289.7	303.6	289.8	292.5	317.5	315.3
Special Fuel	27.3	34.2	39.5	48.2	51.3	57.2	62.8	72.1	78.7
Gasohol	15.5	21.8	19.3	41.8	51.2	72.6	81.6	64.6	79.9

## PORT OF ENTRY ACTIVITIES

## Fiscal Years 1996 to 1998

	1996	1997	1998	Percentage Change 1997 to 1998
Number of Trucks Cleared	5,077,692	5,426,848	5,604,609	+3.2%
Number of Trucks Weighed	4,553,397	4,763,132	4,815,622	+1.1%
Special Fuel Permits	10,878	7,945	7,429	-6.5%
Number of Health and Brand Inspections	43,113	41,569	38,970	-6.3%
Hazardous Material Permits	2,117	2,313	2,522	+9.0%
60-Day Permits	1,017	779	936	+16.8%
72-Hour Permits	19,189	19,172	19,696	2.7%

## PORT OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, &amp; PERMITS ISSUED

## Fiscal Year 1998

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$172,903	247,461	175,816	0	874
Dumont	316,660	615,818	595,133	0	582
Fort Collins	639,373	826,091	693,809	13	2,663
Fort Garland*	14,966	18,619	0	13	61
Fort Morgan	577,211	669,987	463,484	18	4,930
Lamar	383,719	425,608	401,532	119	1,661
Limon	481,681	853,280	812,530	119	3,352
Loma	461,797	378,925	353,773	0	2,121
Monument	325,565	934,629	769,736	0	726
Platteville	76,914	105,511	89,485	23	126
Trinidad	278,379	390,525	345,955	8	1,642
Mobile Units	2,467,332	138,155	114,369	623	958
<b>TOTAL</b>	<b>\$6,196,500</b>	<b>5,604,609</b>	<b>4,815,622</b>	<b>936</b>	<b>19,696</b>

\* Fort Garland POE closed on 10/31/97

*MOTOR VEHICLE*

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**TRAFFIC RECORDS ACTIVITY**

**Fiscal Years 1996 to 1998**

	<b>1996</b>	<b>1997</b>	<b>1998</b>
Number of Penalty Assessments	148,351	133,894	101,185
Penalty Assessment Collections	\$4,046,238	\$4,507,605	\$5,000,621

**DEALER LICENSING ACTIVITY**

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

**Fiscal Years 1996 to 1998**

Licenses Processed	21,614	21,947	19,823
Dealer/Salesperson License Revenues	\$1,662,956	\$1,813,198	\$1,764,589

**TITLES ACTIVITY**

**Fiscal Years 1996 to 1998**

Title Applications Received	1,414,759	1,440,430	1,476,787
Title Revenues	\$4,159,356	\$4,159,208	\$4,377,329

**MOTOR VEHICLE EMISSIONS PROGRAM**

**Fiscal Years 1996 to 1998**

Licenses:

Stations Licensed	338	339	344
Stations Renewed	88	178	104
Mechanics Licensed	2,262	2,164	1,976
Mechanics Renewed	269	477	459
Vehicle Inspection Reports Issued	951,800	1,754,545	1,603,518

Collections:

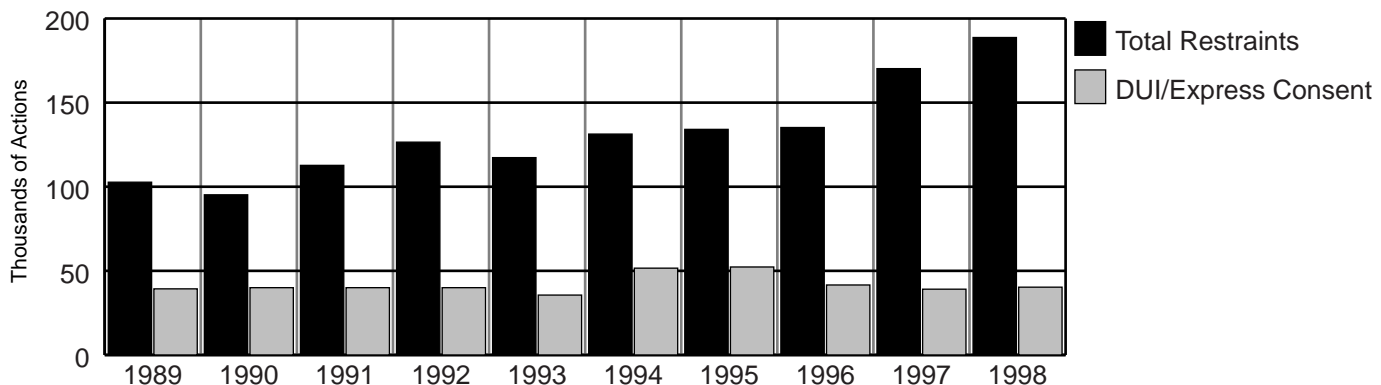
Station Licenses	\$4,525	\$5,405	\$3,863
Mechanics' Licenses	24,030	18,195	18,660
Windshield Stickers	427,838	395,849	423,125

**TOTAL EMISSIONS COLLECTIONS**

<b>\$456,393</b>	<b>\$419,449</b>	<b>\$445,648</b>
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**DRIVER RESTRAINT ACTIVITY**

**Fiscal Years 1989 to 1998**



Total Restraints	102.7	95.2	112.7	126.5	117.3	131.3	134.1	135.2	170.2	188.7
DUI/Express Consent	39.3	40	40	40	35.6	51.6	52.3	41.6	39.1	40.3



**DRIVER CONTROL ACTIVITIES**

Fiscal Years 1997 and 1998

	<b>1997</b>	<b>1998</b>
<b>Restraint Actions: Suspensions</b>		
Financial Responsibility	15,516	27,867
Point System Violations	14,200	16,665
Driving Under the Influence	3,860	3,693
All Other	52,471	52,905
<b>Total Suspensions</b>	<b>86,047</b>	<b>101,130</b>
<b>Restraint Actions: Revocations</b>		
Driving Under the Influence	4,993	5,822
Express Consent	30,201	30,794
All Other	29,727	31,720
<b>Total Revocations</b>	<b>64,921</b>	<b>68,336</b>
<b>Restraint Actions: Denials</b>		
Driving Under Restraint	5,166	5,744
Denied Driving License Compact	4,753	5,029
<b>Total Denials</b>	<b>9,919</b>	<b>10,773</b>
<b>Restraint Actions: Cancellations-Denials</b>		
License Exam Failure	1,800	1,564
All Other	3,038	3,060
<b>Total Cancellation-Denials</b>	<b>4,838</b>	<b>4,624</b>
<b>Cancellations</b>		
Application for License Under Restraint	206	195
Default Infractions	2,742	2,069
All Other	1,484	1,547
<b>Total Cancellations</b>	<b>4,432</b>	<b>3,811</b>
<b>TOTAL RESTRAINT ACTIONS</b>	<b>170,157</b>	<b>188,674</b>
<b>LICENSE REINSTATEMENTS</b>	<b>88,060</b>	<b>93,352</b>
<b>FINANCIAL RESPONSIBILITY REPORTS RECEIVED</b>	<b>76,819</b>	<b>59,246</b>

## DRIVER LICENSE ACTIVITIES

Fiscal Year 1998

	STATE OFFICES	COUNTY OFFICES	TOTAL
<b>TYPE OF LICENSE ISSUED</b>			
Adult Licenses	677,352	7,395	684,747
Provisional Licenses	43,874	479	44,353
Minor Licenses	40,758	445	41,203 <sup>1/</sup>
Motorcycle Only Licenses	29	2	31
<b>Total Licenses Issued</b>	<b>762,013</b>	<b>8,321</b>	<b>770,334</b>
Of Which:			
Completed Permit/Road/Test	92,235	1,007	93,242
<b>TYPE OF PERMIT ISSUED</b>			
Adult	59,196	297	59,493
Provisional	13,258	66	13,324
Minor	54,590	704	55,294
Motorcycle Only	7,352	29	7,381
<b>Total Permits Issued</b>	<b>134,396</b>	<b>1,096</b>	<b>135,492</b>
<b>TOTAL LICENSE, PERMITS &amp; DOCUMENTS</b>	<b>896,409</b>	<b>9,417</b>	<b>905,826</b>
<b>ENDORSEMENTS/MISCELLANEOUS</b>			
Motorcycle Endorsements	9,502	65	9,567
Colorado I.D. Cards	164,760	716	165,476
Change of Name/Address	134,489	1,668	136,157
<b>EXAMINATIONS</b>			
Written Tests Passed	127,833	1,562	129,395
Written Tests Failed	44,640	451	45,091
Driver Road Tests Passed	79,107	1,041	80,148
Driver Road Tests Failed	44,640	0	8,864
Vision Referrals	2,916	33	2,949
Physical Referrals	791	0	791
Oral Examinations	3,819	25	3,844
Special Re-examinations	2,690	12	2,708
<b>Reissues</b>	<b>134,864</b>	<b>950</b>	<b>135,814</b>
<b>Voter Registration</b>	<b>244,293</b>	<b>24,573</b>	<b>268,866</b>

1/ Minor permits convert to minor licenses for a \$10 fee. These were not counted in previous fiscal years.

**VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/  
Calendar Year 1997**

COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
Adams	296,523	\$13,692,356	\$22,383,991	Lake	9,228	\$292,718	\$475,529
Alamosa	16,138	550,303	819,154	La Plata	50,177	1,438,504	3,013,338
Arapahoe	391,524	16,213,509	37,995,997	Larimer	230,963	7,103,189	16,882,972
Archuleta	11,890	372,317	800,556	Las Animas	17,702	527,861	913,800
Baca	7,469	202,297	330,065	Lincoln	7,684	237,975	352,063
Bent	6,341	167,111	310,440	Logan	24,315	849,209	1,221,586
Boulder	235,766	7,287,939	19,178,042	Mesa	130,064	3,940,380	6,778,599
Chaffee	21,211	691,631	1,134,156	Mineral	1,545	39,925	74,360
Cheyenne	3,874	141,318	267,982	Moffat	16,957	502,334	988,010
Clear Creek	14,554	425,569	1,018,895	Montezuma	30,443	848,935	1,581,729
Conejos	10,621	265,567	418,114	Montrose	40,621	1,229,902	1,907,462
Costilla	4,815	118,362	179,544	Morgan	32,291	1,038,068	1,637,901
Crowley	4,388	126,836	157,684	Otero	24,083	683,921	1,130,441
Custer	5,830	220,375	484,823	Ouray	5,705	170,253	361,073
Delta	36,286	1,068,556	1,508,211	Park	23,577	681,985	1,588,470
Denver	434,477	15,068,485	30,327,702	Phillips	6,851	245,558	393,383
Dolores	3,086	76,898	110,511	Pitkin	17,006	503,274	1,709,679
Douglas	127,429	5,175,302	16,238,806	Prowers	17,125	526,149	827,423
Eagle	46,266	1,674,557	4,580,217	Pueblo	137,989	4,156,346	7,136,616
El Paso	426,669	13,499,636	28,328,873	Rio Blanco	9,870	302,775	634,768
Elbert	26,693	822,262	1,843,403	Rio Grande	16,222	534,368	827,233
Fremont	44,395	1,299,836	2,108,490	Routt	25,463	881,920	1,997,968
Garfield	49,132	1,762,430	3,498,063	Saguache	8,248	276,171	343,070
Gilpin	7,308	226,040	453,633	San Juan	1,028	28,208	43,189
Grand	18,808	641,832	1,302,444	San Miguel	8,571	261,258	639,103
Gunnison	17,888	525,721	1,050,688	Sedgwick	4,179	121,102	215,540
Hinsdale	1,771	44,087	80,347	Summit	28,995	949,608	2,611,030
Huerfano	8,903	256,477	397,290	Teller	26,972	734,572	1,572,649
Jackson	3,144	126,908	174,276	Washington	9,252	319,592	442,592
Jefferson	475,725	14,683,443	41,303,952	Weld	190,241	6,794,291	11,629,942
Kiowa	3,095	102,431	149,382	Yuma	15,169	519,091	836,341
Kit Carson	12,211	430,830	805,363	State-Issued	17,894		
				<b>COUNTY</b>	<b>3,960,660</b>	<b>\$134,700,663</b>	<b>\$290,508,953</b>
				<b>TOTALS</b>			

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

2/ Includes fees retained by the counties in the amount of \$22,006,325

**DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY**  
**Calendar Year 1997**

County	Bus	Dealer	Farm Truck/ Tractor	GVW Truck/ Tractor	Light Truck	Motorcycle	Motorhome
Adams	518	3,067	2,877	2,668	58,280	7,176	2,993
Alamosa	41	165	1,082	130	3,563	332	95
Arapahoe	529	5,133	842	941	52,260	8,456	2,407
Archuleta	34	29	308	78	3,049	244	116
Baca	45	17	1,867	26	1,147	68	55
Bent	25	23	919	24	1,229	93	63
Boulder	371	1,840	1,801	620	33,977	7,972	1,913
Chaffee	108	120	411	174	4,647	643	308
Cheyenne	27	21	884	46	701	41	31
Clear Creek	25	17	155	43	3,231	537	191
Conejos	43	40	1,492	11	2,168	178	50
Costilla	20	0	620	9	1,227	81	30
Crowley	16	22	642	27	894	59	43
Custer	12	5	495	56	1,255	104	90
Delta	75	144	1,953	174	8,072	791	481
Denver	1,756	4,000	40	2,312	63,757	8,178	1,970
Dolores	9	13	627	22	523	58	33
Douglas	183	448	1,742	421	16,531	3,063	786
Eagle	198	39	469	397	10,031	1,230	259
El Paso	870	3,686	3,713	1,549	68,364	11,323	3,903
Elbert	63	65	2,028	153	5,711	544	331
Fremont	126	181	1,618	228	9,733	1,322	650
Garfield	146	353	953	457	11,073	1,094	524
Gilpin	47	6	97	39	1,715	319	97
Grand	96	31	487	186	4,287	532	197
Gunnison	83	95	439	114	4,118	474	138
Hinsdale	7	11	24	10	369	50	11
Huerfano	37	34	435	45	2,403	178	85
Jackson	7	4	401	37	654	50	49
Jefferson	514	2,844	1,875	1,050	75,032	13,672	4,642
Kiowa	18	0	855	25	450	27	16
Kit Carson	40	109	2,662	126	2,170	180	55
La Plata	174	263	1,548	247	10,967	1,444	435
Lake	25	0	46	65	2,290	239	55
Larimer	375	1,853	5,986	740	41,271	6,921	2,287
Las Animas	62	79	1,653	111	4,052	305	108
Lincoln	25	81	1,462	42	1,316	136	93
Logan	83	330	2,948	181	4,415	424	186
Mesa	191	936	2,816	685	27,166	2,994	1,648
Mineral	0	0	25	11	370	38	11
Moffat	33	105	1,254	132	3,253	350	182
Montezuma	79	161	2,208	169	6,612	478	318
Montrose	66	257	2,377	269	8,869	711	412
Morgan	75	165	3,359	215	6,347	569	284
Otero	65	114	2,414	95	4,590	450	230
Ouray	10	6	198	33	1,268	196	81
Park	39	12	404	94	6,134	735	388
Phillips	18	42	1,363	35	1,111	138	50
Pitkin	170	17	285	90	2,416	858	90
Prowers	57	279	1,983	102	3,425	284	148
Pueblo	233	1,380	2,176	617	30,232	3,128	1,313
Rio Blanco	31	33	739	76	2,359	131	72
Rio Grande	51	81	1,841	117	3,356	314	124
Routt	128	64	765	234	5,826	775	231
Saguache	28	16	1,259	37	1,857	158	58
San Juan	4	0	0	5	271	48	12
San Miguel	22	14	251	62	1,905	418	78
Sedgwick	11	58	861	11	724	40	25
Summit	171	121	82	185	6,377	830	258
Teller	77	26	334	91	5,907	836	373
Washington	41	46	2,745	69	952	137	62
Weld	326	1,481	11,150	1,420	39,151	4,060	2,043
Yuma	61	71	3,529	94	2,086	246	94
State Issued	83	0	9	623	4,651	40	11
<b>Totals</b>	<b>8,903</b>	<b>30,653</b>	<b>92,883</b>	<b>19,155</b>	<b>694,147</b>	<b>97,500</b>	<b>34,372</b>

**DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY**  
**Calendar Year 1997**

	<b>Passenger</b>	<b>Public Utility</b>	<b>Recreational Truck</b>	<b>Special Mobile Machinery</b>	<b>Special Use Truck</b>	<b>Trailer</b>	<b>Totals</b>
Adams	175,058	14	4,454	5,957	483	32,978	296,523
Alamosa	7,590	0	218	348	22	2,552	16,138
Arapahoe	289,406	0	2,915	4,223	226	24,186	391,524
Archuleta	5,353	14	238	197	2	2,228	11,890
Baca	2,593	2	34	103	6	1,506	7,469
Bent	2,742	0	40	83	0	1,100	6,341
Boulder	165,971	0	1,671	1,849	258	17,523	235,766
Chaffee	10,070	4	724	206	26	3,770	21,211
Cheyenne	1,289	5	36	45	1	747	3,874
Clear Creek	8,525	0	318	117	3	1,392	14,554
Conejos	4,840	0	120	19	3	1,657	10,621
Costilla	2,143	0	28	16	1	640	4,815
Crowley	1,827	0	16	51	1	790	4,388
Custer	2,406	12	110	99	10	1,176	5,830
Delta	15,991	63	1,152	285	35	7,070	36,286
Denver	330,799	0	1,759	3,217	259	16,430	434,477
Dolores	1,077	4	63	28	0	629	3,086
Douglas	89,003	82	1,162	2,028	106	11,874	127,429
Eagle	28,124	31	339	622	50	4,477	46,266
El Paso	287,738	0	4,177	4,634	381	36,331	426,669
Elbert	11,977	0	565	346	2	4,908	26,693
Fremont	22,221	46	1,063	468	43	6,696	44,395
Garfield	24,486	118	1,442	826	141	7,519	49,132
Gilpin	3,905	0	292	79	1	711	7,308
Grand	8,906	15	372	311	45	3,343	18,808
Gunnison	8,945	12	366	200	28	2,876	17,888
Hinsdale	791	0	11	33	0	454	1,771
Huerfano	4,246	1	38	133	11	1,257	8,903
Jackson	1,069	11	78	75	4	705	3,144
Jefferson	325,096	0	6,958	3,658	76	40,308	475,725
Kiowa	954	4	7	67	1	671	3,095
Kit Carson	4,269	23	51	289	5	2,232	12,211
La Plata	25,391	65	1,299	736	34	7,574	50,177
Lake	5,070	0	328	148	10	952	9,228
Larimer	138,481	18	2,383	3,344	202	27,102	230,963
Las Animas	8,788	0	70	238	13	2,223	17,702
Lincoln	3,038	26	20	87	8	1,350	7,684
Logan	11,568	5	163	288	17	3,707	24,315
Mesa	67,603	30	3,566	1,974	133	20,322	130,064
Mineral	711	0	15	8	0	356	1,545
Moffat	6,890	75	899	229	0	3,555	16,957
Montezuma	12,682	45	655	768	44	6,224	30,443
Montrose	18,339	111	1,085	549	53	7,523	40,621
Morgan	16,108	16	356	385	22	4,390	32,291
Otero	12,235	72	240	238	19	3,321	24,083
Ouray	2,700	15	56	99	5	1,038	5,705
Park	11,900	0	314	118	5	3,434	23,577
Phillips	2,765	27	18	50	11	1,223	6,851
Pitkin	11,373	4	74	164	1	1,464	17,006
Prowers	7,644	15	181	332	8	2,667	17,125
Pueblo	80,794	207	2,109	1,558	143	14,099	137,989
Rio Blanco	3,514	26	282	298	8	2,301	9,870
Rio Grande	6,953	21	281	99	22	2,962	16,222
Routt	12,522	44	430	529	40	3,875	25,463
Saguache	3,256	0	52	21	0	1,506	8,248
San Juan	507	2	42	15	0	122	1,028
San Miguel	4,557	14	63	160	5	1,022	8,571
Sedgwick	1,749	6	23	28	0	643	4,179
Summit	17,576	0	228	399	36	2,732	28,995
Teller	14,889	3	518	173	29	3,716	26,972
Washington	3,289	11	19	147	6	1,728	9,252
Weld	103,009	12	2,470	2,602	163	22,354	190,241
Yuma	5,874	16	38	111	20	2,929	15,169
State Issued	9,221	0	8	2,125	0	1,123	17,894
<b>Totals</b>	<b>2,480,406</b>	<b>1,347</b>	<b>49,102</b>	<b>48,632</b>	<b>3,287</b>	<b>400,273</b>	<b>3,960,660</b>

## VEHICLE REGISTRATIONS BY PLATE TYPE

Calendar Year 1997

<b>Plate Type</b>	<b>State Totals</b>
Bus	7,304
Camper Trailers	60,498
City	16,632
Collector	72,974
County	14,186
Dealer Demo	16,418
Dealer Full Use	8,988
Dealer In Transit	4,565
Dealer Motorcycle Full Use	161
Dealer Motorcycle	521
Disability	23,271
Fleets	3,883
Light Truck Personalized Designer (Denim)	1,845
Light Truck Regular Designer (Denim)	30,909
Passenger Designer (Denim)	9,354
Personalized Regular	44,882
Political Delegation	100
Regular Designer (Denim)	174,925
Regular	2,975,695
Rental	53,545
SMM/SME	42,854
Special Plates	
Air Force Commemorative	3,201
Always Buy Colorado	629
Call Letters	3,149
Disabled Veterans	4,394
Former POW	641
Honorably Discharged Veteran	31,606
Horseless Carriage	2,781
Masonic Family	948
Medal of Honor	4
National Guard	876
Naval Reserve	321
Pearl Harbor Survivor	204
Pioneer	774
Purple Heart	2,231
Street Rod	595
State of Colorado	9,655
Trailer	335,141
<b>Total</b>	<b>3,960,660</b>

*RACING EVENTS*

Pari-Mutuel Comparative Data ..... 56

In 1997, the Racing Commission held 13 meetings. The Commission:

- Conducted a 1998 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 1995 to 1997

	1995	1996	1997
<b>NUMBER OF DAYS</b>			
Horse Racing	268	242	260
Greyhound Racing	720	601	600
<b>Total</b>	<b>988</b>	<b>843</b>	<b>860</b>

## PARI-MUTUEL SALES 1/

Horse Racing	\$61,896,167	\$52,536,826	\$55,417,788
Greyhound Racing	195,213,166	205,758,779	196,450,662
<b>Total</b>	<b>\$257,109,333</b>	<b>\$258,295,605</b>	<b>\$251,868,450</b>

## PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	78.7%	79.2%	78.7%
Greyhound Racing	81.8%	80.2%	81.8%
<b>Total</b>	<b>81.1%</b>	<b>80.0%</b>	<b>81.8%</b>

## PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$468,988	\$431,960	\$435,173
Greyhound Racing	7,637,291	7,259,471	6,759,045
<b>Total</b>	<b>\$8,106,279</b>	<b>\$7,691,431</b>	<b>\$7,194,118</b>

1/ Includes off-track-betting figures.



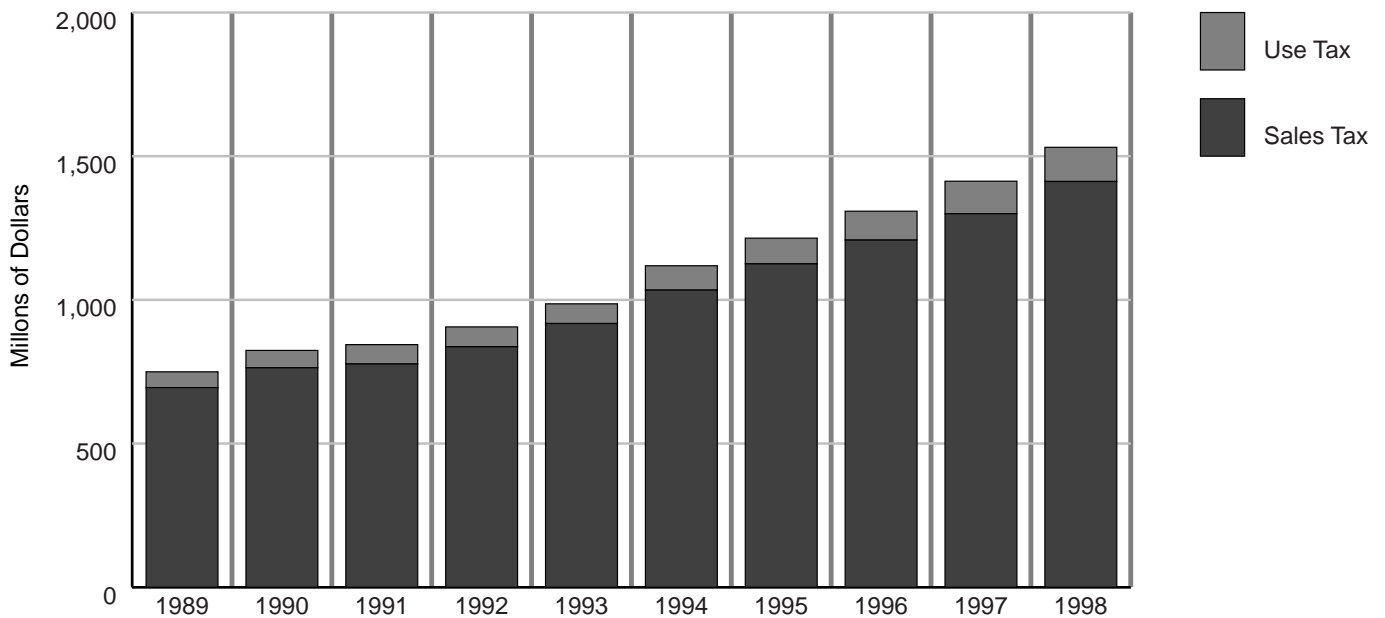
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**STATE SALES AND USE TAX NET COLLECTIONS**  
**Fiscal Years 1989 to 1998 (thousands of dollars)**

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
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
1991	776,820	46,748	20,655
1990	763,809	42,235	18,102
1989	694,673	39,487	15,428

**COLORADO NET SALES AND USE TAX COLLECTIONS**  
**Fiscal Years 1989 to 1998**



	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Sales Tax	694.7	763.8	776.8	836.9	917.7	1,034.1	1,125.4	1,208.1	1,300.0	1,412.0
Use Tax	54.9	60.3	67.4	69.0	68.5	84.6	89.4	100.5	112.9	118.9

## GENERAL STATE SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 1998 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF TOTAL NET TAX- ABLE SALES
Agriculture, Forestry and Fisheries	674	\$608,340	\$465,584	\$143,090	0.3%
Mining	542	938,526	711,051	226,132	0.5%
Construction	2,121	2,320,682	1,585,194	738,666	1.6%
Manufacturing	3,413	11,389,718	9,710,035	1,603,446	3.5%
Transportation, Communications, Public Utilities	7,277	7,764,102	4,493,732	3,449,569	7.4%
Wholesale Trade	5,075	18,468,173	15,723,159	2,768,731	6.0%
RETAIL TRADE:					
Building Materials	1,996	4,561,170	1,310,935	3,249,821	7.0%
General merchandise	1,261	5,933,326	1,316,478	4,629,538	10.0%
Grocery Stores	2,821	7,664,722	6,021,382	1,654,803	3.6%
Auto dealers & service stations	3,884	15,261,047	8,825,982	6,412,283	13.8%
Clothing	1,997	1,520,891	172,383	1,349,147	2.9%
Furniture	4,216	4,452,814	1,713,222	2,743,536	5.9%
Eating & Drinking	8,206	5,050,976	521,532	4,541,604	9.8%
Misc. Retail	16,737	8,171,043	3,153,053	5,036,767	10.8%
<b>,TOTAL RETAIL TRADE</b>	<b>41,118</b>	<b>52,615,989</b>	<b>23,034,967</b>	<b>29,617,501</b>	<b>63.7%</b>
Finance, Insurance, and Real Estate	1,506	882,228	248,588	634,791	1.4%
Hotel and Other Lodging	1,625	1,811,513	215,289	1,600,587	3.4%
Services Other Than Lodging	21,749	16,450,498	10,981,528	5,480,219	11.8%
Government	73	136,613	63,087	73,834	0.2%
Non-classifiable	374	517,952	417,465	123,554	0.3%
<b>STATE TOTAL</b>	<b>85,546</b>	<b>\$113,904,334</b>	<b>\$67,649,679</b>	<b>\$46,460,121</b>	<b>100.0%</b>

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

Fiscal Year 1998 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	674	\$378,080	4.3	\$4,146	-3.9
Mining	542	500,468	35.7	6,558	21.6
Construction	2,121	1,905,238	9.0	21,422	10.1
Manufacturing	3,413	4,975,152	3.2	46,502	-1.0
Transportation, Communications, Public Utilities	7,277	6,162,108	3.5	100,041	5.4
Wholesale Trade	5,075	6,546,181	10.8	80,296	5.7
RETAIL TRADE:					
Building Materials	1,996	3,992,379	3.9	94,249	3.9
Lumber/Other building materials	688	2,625,933	6.8	66,930	5.3
Paint/glass/wallpaper	276	239,324	1.4	4,672	-2.0
Hardware Stores	553	634,416	0.6	15,349	5.1
Nurseries	418	405,713	-7.3	6,090	-8.9
Mobile home dealers	61	86,993	9.0	1,208	12.1
General merchandise	1,261	5,809,187	8.4	134,262	8.6
Department stores	270	4,712,974	3.3	115,391	6.4
Variety stores	83	178,962	13.8	4,580	12.1
Misc. general merchandise	908	917,251	43.4	14,291	28.9
Grocery Stores	2,821	7,313,495	8.2	47,992	10.6
Grocery	1,503	6,958,198	8.5	42,916	11.3
Meat/fish	42	41,039	15.1	200	5.3
Candy/nut/confectionary	116	36,584	16.6	543	26.3
Dairy products	88	30,426	-22.2	486	-11.5
Retail Bakery	224	73,374	-13.3	1,117	0.3
Misc. Food Stores	817	165,816	16.0	2,632	6.0
Auto dealers & service stations	3,884	12,209,383	6.0	185,963	11.5
Auto dealers: new & used	484	7,297,076	11.6	128,389	15.3
Auto dealers: used only	761	849,525	2.8	18,060	6.2
Auto supply dealers	942	880,674	1.5	17,167	-1.2
Gas service stations	1,396	2,582,937	-5.7	10,073	-2.0
Misc. marine/auto dealers	301	599,171	9.5	12,274	14.5

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

Fiscal Year 1998 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Clothing	1,981	\$1,475,447	1.9	\$39,127	2.2
Men/boy's clothing	145	101,351	-10.0	2,753	-8.4
Women's ready to wear	399	253,584	-3.1	6,821	-2.7
Women's accessory/specialty	113	56,176	2.7	1,377	0.2
Children/infant's wear	73	36,415	-0.6	965	-2.3
Family clothing	548	612,135	10.2	16,520	11.3
Shoe stores	375	240,816	7.5	6,724	8.3
Misc. apparel/accessory	329	174,970	-13.8	3,967	-18.2
Furniture	4,216	3,738,197	5.1	79,565	7.0
Furniture/furnishing/equipment	2,216	1,738,657	10.7	40,134	11.5
Household appliances	542	491,340	13.2	12,944	15.0
Radio/TV/electronics/music	580	534,187	-8.5	12,294	-8.5
Computers and software	878	974,013	0.7	14,193	3.8
Eating & Drinking	8,206	4,906,275	6.4	131,712	5.9
Misc. Retail	16,737	7,322,063	8.2	146,073	10.1
Drugstores	337	710,834	-16.4	7,951	-25.3
Liquor	1,141	858,136	10.2	21,807	9.6
Antique/secondhand	983	223,533	7.5	5,358	5.0
Book/stationary	889	951,779	1.2	19,748	2.4
Sporting goods/bicycles	1,199	819,328	1.9	19,424	3.8
Catalog/mail order	178	246,720	14.7	1,452	-6.7
Hobby/toy/camera/gifts	2,864	866,352	5.0	20,850	8.5
Jewelry	629	322,401	8.1	7,128	11.7
Fuel dealers	160	128,097	-1.9	1,231	8.0
Other miscellaneous	8,358	2,194,883	28.0	41,124	33.9
<b>TOTAL RETAIL TRADE</b>	<b>41,102</b>	<b>46,766,426</b>	<b>6.6</b>	<b>858,943</b>	<b>8.2</b>
Finance, Insurance, and Real Estate	1,506	785,751	4.0	18,410	-0.6
Hotel and Other Lodging	1,625	1,799,767	5.6	46,419	7.4
Services Other Than Lodging	21,749	12,401,732	16.4	158,934	15.2
Government	73	132,416	-11.2	2,141	-13.2
Non-classifiable	374	235,235	21.2	3,583	-3.6
<b>STATE TOTAL</b>	<b>85,529</b>	<b>\$82,588,554</b>	<b>8.0</b>	<b>\$1,347,395</b>	<b>8.1</b>

**RETAIL SALES BY COUNTY**

Calendar Years 1993 to 1997 (thousands of dollars)

<b>COUNTY</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>
Adams	\$4,541,156	\$5,071,632	\$5,070,498	\$5,333,307	\$5,820,087
Alamosa	212,492	226,261	247,415	273,154	283,468
Arapahoe	7,846,553	8,898,658	9,682,049	10,399,727	10,691,660
Archuleta	67,915	76,274	86,583	102,147	118,081
Baca	37,785	39,945	49,382	41,154	42,002
Bent	20,417	21,368	26,261	23,484	24,566
Boulder	3,974,128	4,370,533	4,759,139	5,141,215	5,504,575
Chaffee	173,831	193,705	211,120	233,442	240,235
Cheyenne	36,514	44,270	44,995	48,391	35,493
Clear Creek	74,320	82,222	88,606	95,588	98,182
Conejos	31,220	32,802	39,411	36,921	36,740
Costilla	9,658	10,286	15,024	11,727	12,089
Crowley	15,129	16,104	19,997	17,883	18,221
Custer	13,740	15,446	26,349	23,624	25,202
Delta	224,283	257,200	277,923	278,032	285,917
Denver	11,699,461	12,562,076	13,047,430	13,234,882	14,043,621
Dolores	11,956	12,907	12,718	11,615	12,209
Douglas	686,418	913,870	1,234,019	1,848,006	2,292,605
Eagle	776,111	886,946	959,277	1,083,132	1,239,184
El Paso	5,502,877	6,267,987	6,528,594	7,121,074	7,476,288
Elbert	39,689	46,148	56,500	67,171	75,413
Fremont	259,189	306,664	331,905	344,171	343,812
Garfield	656,996	697,006	739,108	810,827	882,779
Gilpin	29,020	28,657	30,527	30,547	35,252
Grand	164,626	192,973	199,311	227,580	247,148
Gunnison	254,130	284,252	320,275	339,227	344,084
Hinsdale	8,932	10,209	11,715	12,004	12,820
Huerfano	39,949	43,153	55,882	53,632	59,505
Jackson	16,395	18,174	21,023	17,524	18,603
Jefferson	6,190,785	7,039,467	7,527,143	7,918,184	8,555,904
Kiowa	9,935	11,299	11,775	12,062	12,694
Kit Carson	170,608	184,971	198,565	186,061	196,648
La Plata	584,571	640,133	702,226	758,798	769,613
Lake	48,090	50,428	56,158	58,699	61,229
Larimer	2,702,411	3,158,447	3,415,626	3,773,425	4,139,802
Las Animas	129,391	147,835	168,382	141,785	142,337
Lincoln	98,868	97,471	101,700	105,945	114,349
Logan	257,659	278,393	302,160	336,277	347,321
Mesa	1,429,828	1,665,255	1,713,067	1,895,082	2,070,648
Mineral	10,564	11,417	13,132	13,822	16,567
Moffat	144,753	158,275	174,338	174,457	182,734
Montezuma	255,050	284,851	325,360	326,819	343,256
Montrose	382,335	439,150	447,594	459,820	477,134
Morgan	337,665	360,389	358,094	356,241	381,836
Otero	242,543	252,535	267,001	262,586	289,399
Ouray	25,966	32,285	33,195	34,828	38,572
Park	39,519	48,573	57,205	58,892	63,201
Phillips	93,136	96,621	112,095	121,642	117,547
Pitkin	596,628	641,432	686,316	724,877	764,716
Prowers	227,908	259,367	290,792	309,352	350,611
Pueblo	1,557,939	1,796,443	1,930,480	2,049,606	2,209,197
Rio Blanco	54,385	55,670	61,415	58,356	63,274
Rio Grande	145,369	175,300	170,541	169,103	170,177
Routt	363,811	400,344	432,114	423,594	476,094
Saguache	29,743	38,177	41,266	35,774	38,300
San Juan	11,565	13,931	14,339	15,804	14,218
San Miguel	102,464	117,055	131,645	138,690	148,870
Sedgwick	36,010	39,069	39,281	42,608	42,284
Summit	615,023	715,017	762,833	828,847	889,267
Teller	104,717	124,298	135,643	152,754	159,539
Washington	46,856	50,437	54,479	55,533	60,260
Weld	1,763,343	2,004,021	2,034,728	2,268,948	2,422,579
Yuma	129,442	132,839	158,281	172,155	173,815
Out of State	2,422,941	2,480,559	2,285,713	2,681,527	2,550,694
<b>State Total</b>	<b>\$58,786,711</b>	<b>\$65,629,482</b>	<b>\$69,407,718</b>	<b>\$74,384,141</b>	<b>\$79,174,527</b>

**RETAIL TRADE SALES BY COUNTY**  
**Calendar Years 1993 to 1997 (thousands of dollars)**

Note: Retail trade sales are only by categories: building materials, general merchandise, food stores, auto dealers & gas stations, clothing & furniture stores, eating/drinking & miscellaneous retail.

<b>County</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>
Adams	\$2,651,302	\$2,906,850	\$2,966,365	\$3,181,342	\$3,373,712
Alamosa	142,652	154,421	173,615	186,909	191,275
Arapahoe	5,110,991	5,507,976	5,861,035	6,232,127	6,557,718
Archuleta	43,613	53,370	58,082	66,901	79,758
Baca	24,592	24,894	25,984	23,021	22,829
Bent	14,020	14,619	16,092	16,342	16,557
Boulder	2,243,039	2,535,805	2,703,920	2,877,436	3,091,713
Chaffee	110,028	123,279	143,444	156,406	164,288
Cheyenne	9,660	10,298	9,829	10,519	8,563
Clear Creek	45,268	50,324	51,797	55,172	57,197
Conejos	19,815	21,202	21,577	23,698	25,333
Costilla	6,604	5,951	5,828	6,482	7,027
Crowley	10,375	12,593	13,539	14,129	14,038
Custer	7,248	7,881	9,810	12,677	14,193
Delta	127,117	136,388	148,646	156,775	160,420
Denver	5,187,423	5,848,674	5,887,888	6,016,408	6,348,549
Dolores	7,350	7,125	7,337	6,252	6,623
Douglas	445,266	626,999	813,901	1,185,687	1,506,130
Eagle	434,762	493,313	545,612	584,798	673,588
El Paso	3,561,048	4,085,152	4,277,088	4,512,189	4,754,965
Elbert	21,849	28,404	34,383	37,894	41,959
Fremont	183,553	206,504	218,715	233,463	240,877
Garfield	407,679	449,612	488,577	517,331	552,929
Gilpin	5,843	7,086	7,067	7,445	10,759
Grand	96,879	113,595	113,862	124,488	134,774
Gunnison	116,621	134,042	138,967	152,218	169,819
Hinsdale	5,463	6,249	7,045	7,053	7,146
Huerfano	26,081	27,544	30,431	31,165	33,812
Jackson	8,567	8,414	8,302	8,408	8,863
Jefferson	4,320,826	4,894,382	5,133,570	5,352,648	5,617,281
Kiowa	8,282	8,979	8,837	8,964	8,771
Kit Carson	75,678	78,866	78,965	85,647	86,140
La Plata	360,766	387,575	426,418	444,982	460,306
Lake	35,238	36,659	40,486	41,393	43,175
Larimer	1,867,938	2,167,470	2,288,963	2,478,901	2,634,220
Las Animas	80,456	85,968	95,787	93,781	95,314
Lincoln	50,023	50,316	55,040	56,548	59,420
Logan	171,979	184,931	195,435	217,913	225,706
Mesa	940,195	1,083,405	1,143,825	1,240,287	1,304,044
Mineral	3,512	4,007	4,240	4,805	4,601
Moffat	97,367	108,834	116,850	117,028	122,193
Montezuma	181,308	200,978	220,812	226,308	230,908
Montrose	245,431	275,475	281,444	296,651	317,473
Morgan	220,549	225,726	220,981	212,678	224,010
Otero	139,893	139,333	148,800	153,554	155,417
Ouray	15,364	19,183	18,859	18,877	20,717
Park	26,261	30,954	31,893	35,912	38,170
Phillips	26,483	25,943	27,711	31,222	33,162
Pitkin	315,153	343,330	358,769	398,732	407,614
Prowers	106,101	112,346	128,105	134,132	143,314
Pueblo	910,321	1,019,784	1,086,555	1,158,702	1,244,955
Rio Blanco	28,755	28,707	30,909	31,877	32,664
Rio Grande	56,598	69,975	65,086	67,433	72,001
Routt	193,352	215,669	226,760	239,721	267,455
Saguache	21,195	25,411	24,358	25,463	25,234
San Juan	9,389	10,600	10,573	10,346	9,824
San Miguel	59,079	70,871	71,855	75,352	74,922
Sedgwick	24,468	26,719	27,233	27,794	28,367
Summit	357,607	425,772	467,263	497,117	519,357
Teller	69,191	81,927	82,277	90,832	97,249
Washington	21,991	23,154	23,459	26,623	27,894
Weld	983,943	1,045,867	1,095,088	1,210,835	1,270,974
Yuma	64,334	64,976	73,806	77,216	79,282
Out of State	1,008,424	909,244	819,685	997,201	911,344
<b>State Total</b>	<b>\$34,172,158</b>	<b>\$38,091,900</b>	<b>\$39,919,435</b>	<b>\$42,632,210</b>	<b>\$45,168,892</b>

## STATE SALES TAX STATISTICS BY COUNTY

### Fiscal Year 1998

COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS
Adams	59,118	5.8%	\$9,198,958,287	\$3,047,919,223	\$5,853,598,389
Alamosa	5,599	0.5	337,757,182	46,364,390	184,208,575
Arapahoe	86,753	8.5	16,105,734,091	5,042,344,052	9,859,647,806
Archuleta	4,637	0.5	134,778,212	3,990,443	55,594,514
Baca	2,652	0.3	45,578,324	1,759,705	24,804,693
Bent	2,201	0.2	28,671,323	2,506,280	15,312,189
Boulder	65,647	6.4	8,424,622,098	2,593,242,201	5,576,578,090
Chaffee	9,107	0.9	289,131,611	37,666,121	146,238,686
Cheyenne	2,152	0.2	42,716,719	2,627,122	23,420,267
Clear Creek	6,750	0.7	127,163,309	24,734,613	75,930,250
Conejos	3,652	0.4	50,025,355	12,249,338	34,748,176
Costilla	2,388	0.2	22,116,483	9,508,611	16,697,822
Crowley	1,849	0.2	19,709,813	1,078,597	11,821,161
Custer	2,969	0.3	27,462,217	1,341,841	12,706,263
Delta	11,076	1.1	329,293,464	40,047,356	182,702,963
Denver	108,417	10.6	23,090,875,411	8,285,818,538	14,572,570,013
Dolores	1,383	0.1	14,391,685	2,028,632	8,695,286
Douglas	27,974	2.7	2,757,439,163	253,822,183	1,169,817,777
Eagle	21,702	2.1	1,370,216,246	78,594,068	496,151,722
El Paso	83,942	8.2	10,044,167,765	23,38,019,131	5,479,857,540
Elbert	5,141	0.5	90,779,283	5,182,957	52,397,390
Fremont	9,953	1.0	499,417,167	142,313,751	313,137,339
Garfield	17,596	1.7	1,022,061,388	99,480,328	484,283,201
Gilpin	2,516	0.2	40,651,212	3,097,112	13,648,338
Grand	11,281	1.1	275,560,903	19,262,817	100,730,555
Gunnison	10,015	1.0	382,161,258	23,394,224	204,138,773
Hinsdale	1,554	0.2	13,776,937	454,163	6,297,193
Huerfano	4,199	0.4	70,947,418	6,912,711	38,629,652
Jackson	1,692	0.2	20,916,273	1,674,877	13,040,670
Jefferson	93,026	9.1	10,258,898,581	1,347,116,935	5,280,384,037
Kiowa	1,173	0.1	13,938,796	1,384,529	8,773,815
Kit Carson	4,413	0.4	222,583,972	24,657,120	130,025,458
La Plata	16,338	1.6	1,050,321,522	252,926,887	584,201,111
Lake	3,217	0.3	70,484,685	6,683,113	40,108,035
Larimer	56,239	5.5	5,386,684,439	1,071,733,283	2,971,851,909
Las Animas	5,165	0.5	175,154,177	20,563,942	103,379,233
Lincoln	3,751	0.4	122,029,653	6,294,273	76,788,939
Logan	7,571	0.7	659,062,241	308,273,298	466,516,019
Mesa	29,923	2.9	2,572,038,909	431,016,653	1,476,454,758
Mineral	1,521	0.1	17,666,541	335,026	8,286,499
Moffat	5,331	0.5	211,698,417	24,136,250	102,178,324
Montezuma	8,209	0.8	410,381,890	57,867,350	224,467,911
Montrose	11,519	1.1	584,905,009	85,235,110	305,905,843
Morgan	9,664	0.9	1,029,999,536	646,617,237	859,697,448
Otero	8,201	0.8	361,130,628	61,370,699	232,234,274
Ouray	3,932	0.4	42,901,118	2,328,100	13,487,497
Park	5,153	0.5	72,529,529	4,591,384	33,019,01
Phillips	2,933	0.3	137,363,636	11,697,571	101,960,336
Pitkin	13,463	1.3	864,111,567	70,145,333	320,846,953
Prowers	6,133	0.6	472,923,836	106,522,765	362,722,732
Pueblo	25,406	2.5	2,631,313,960	423,138,726	1,460,153,031
Rio Blanco	3,765	0.4	81,128,156	15,761,319	45,454,343
Rio Grande	6,604	0.6	220,957,290	45,287,556	135,871,674
Routt	11,456	1.1	580,727,209	53,857,715	262,753,563
Saguache	2,912	0.3	46,265,438	5,917,298	26,756,465
San Juan	1,609	0.2	14,375,730	439,180	2,963,780
San Miguel	5,841	0.6	167,174,496	4,282,388	42,220,280
Sedgwick	2,899	0.3	47,067,924	5,519,360	33,315,072
Summit	18,678	1.8	949,293,347	38,068,159	287,863,156
Teller	7,930	0.8	188,251,406	16,402,697	100,329,971
Washington	2,990	0.3	65,839,105	5,609,595	41,955,185
Weld	44,030	4.3	3,582,908,639	1,075,283,315	2,333,292,903
Yuma	5,455	0.5	192,510,633	14,564,204	108,134,456
Out of State	16,181	1.6	5,529,156,264	2,942,715,866	4,037,920,562
<b>State Total</b>	<b>1,026,546</b>	<b>100.0%</b>	<b>\$113,910,858,876</b>	<b>\$31,315,779,621</b>	<b>\$67,649,679,879</b>



## STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 1998

RETAIL SALES	PERCENT	NET TAX-ABLE SALES	PERCENT	NET SALES TAX	COUNTY
\$6,151,039,208	7.4%	\$3,354,724,391	7.2%	\$97,290,704	Adams
291,392,811	0.4	153,149,842	0.3	4,441,530	Alamosa
11,063,390,319	13.4	6,193,658,541	13.3	179,623,465	Arapahoe
130,787,777	0.2	77,593,824	0.2	2,250,310	Archuleta
43,818,630	0.1	20,658,401	0.0	599,126	Baca
26,165,048	0.0	13,187,279	0.0	382,469	Bent
5,831,380,027	7.1	2,897,658,143	6.2	84,035,248	Boulder
251,465,547	0.3	142,841,772	0.3	4,142,568	Chaffee
39,960,601	0.0	18,744,746	0.0	543,619	Cheyenne
103,218,695	0.1	51,890,951	0.1	1,504,872	Clear Creek
37,846,018	0.0	14,957,921	0.0	433,801	Conejos
12,607,870	0.0	5,412,784	0.0	156,960	Costilla
18,631,214	0.0	7,230,778	0.0	209,702	Crowley
26,120,383	0.0	15,058,634	0.0	436,738	Custer
289,246,160	0.4	146,959,081	0.3	4,261,976	Delta
14,794,472,373	17.9	8,505,765,574	18.3	246,676,429	Denver
12,363,060	0.0	5,602,892	0.0	162,509	Dolores
2,503,617,036	3.0	1,600,119,096	3.4	46,405,464	Douglas
1,291,622,225	1.6	879,396,748	1.9	25,503,474	Eagle
85,596,326	0.1	39,346,870	0.1	1,141,123	Elbert
7,709,477,974	9.3	4,560,411,365	9.8	132,256,971	El Paso
357,103,451	0.4	200,051,037	0.4	5,801,736	Fremont
922,581,093	1.1	538,208,190	1.2	15,608,600	Garfield
37,554,102	0.0	26,774,925	0.1	776,501	Gilpin
256,298,133	0.3	176,569,215	0.4	5,120,741	Grand
358,767,059	0.4	180,251,201	0.4	5,227,514	Gunnison
13,322,771	0.0	8,954,030	0.0	259,692	Hinsdale
64,034,715	0.1	32,017,433	0.1	928,553	Huerfano
19,241,401	0.0	8,471,229	0.0	245,669	Jackson
8,911,781,896	10.8	4,983,381,425	10.7	144,523,798	Jefferson
12,554,274	0.0	5,003,636	0.0	145,127	Kiowa
197,926,885	0.2	92,796,588	0.2	2,691,266	Kit Carson
797,394,639	1.0	467,509,536	1.0	13,558,280	La Plata
63,801,566	0.1	30,989,539	0.1	898,766	Lake
4,314,951,338	5.2	2,427,483,006	5.2	70,399,863	Larimer
154,590,247	0.2	73,035,938	0.2	2,118,115	Las Animas
115,735,378	0.1	44,371,016	0.1	1,286,793	Lincoln
350,788,975	0.4	193,659,632	0.4	5,616,315	Logan
2,141,022,361	2.6	1,241,952,313	2.7	36,018,014	Mesa
17,331,515	0.0	8,376,632	0.0	242,945	Mineral
187,562,169	0.2	110,478,631	0.2	3,204,037	Moffat
352,514,574	0.4	186,692,017	0.4	5,414,276	Montezuma
499,669,941	0.6	279,554,492	0.6	8,107,438	Montrose
383,382,305	0.5	174,407,635	0.4	5,058,051	Morgan
299,759,952	0.4	130,256,033	0.3	3,777,592	Otero
40,573,029	0.0	30,105,717	0.1	873,084	Ouray
67,938,166	0.1	39,766,189	0.1	1,153,364	Park
125,666,076	0.2	35,352,604	0.1	1,025,274	Phillips
793,966,236	1.0	545,185,107	1.2	15,811,000	Pitkin
366,401,068	0.4	111,299,386	0.2	3,227,832	Prowers
2,208,175,356	2.7	1,170,501,269	2.5	33,945,874	Pueblo
65,366,838	0.1	37,035,394	0.1	1,074,103	Rio Blanco
175,669,756	0.2	84,813,718	0.2	2,459,665	Rio Grande
526,869,537	0.6	323,575,760	0.7	9,384,066	Routt
40,348,133	0.0	19,345,005	0.0	561,023	Saguache
13,936,547	0.0	11,034,650	0.0	320,023	San Juan
162,892,119	0.2	125,682,265	0.3	3,644,881	San Miguel
41,548,564	0.1	18,256,179	0.0	529,473	Sedgwick
911,225,202	1.1	665,137,438	1.4	19,289,810	Summit
171,848,730	0.2	88,665,698	0.2	2,571,454	Teller
60,229,507	0.1	22,214,903	0.0	644,270	Washington
2,507,625,487	3.0	1,251,048,355	2.7	36,281,792	Weld
177,946,445	0.2	84,904,173	0.2	2,462,305	Yuma
2,586,440,391	3.1	1,470,478,697	3.2	42,645,382	Out of State
<b>\$82,588,557,229</b>	<b>100.00%</b>	<b>\$46,460,017,469</b>	<b>100.00%</b>	<b>\$1,347,393,415</b>	<b>State Total</b>

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1998 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>ADAMS</b>	<b>\$9,198,960</b>	<b>\$6,151,039</b>	<b>\$97,291</b>
Aurora	1,134,844	668,031	10,695
Bennett	13,253	12,125	141
Brighton	475,022	355,554	5,415
Broomfield	104,906	88,930	1,190
Commerce City	1,639,968	939,529	11,976
Federal Heights	254,560	177,656	3,064
Northglenn	469,768	380,871	6,369
Strasburg	4,511	3,935	53
Thornton	1,395,568	1,077,379	20,526
Westminster	792,395	668,198	8,780
Remainder of county	2,914,165	1,778,831	29,082
<b>ALAMOSA</b>	<b>337,757</b>	<b>291,392</b>	<b>4,442</b>
Alamosa	277,202	236,850	3,742
Remainder of county	60,555	54,542	700
<b>ARAPAHOE</b>	<b>16,105,734</b>	<b>11,063,389</b>	<b>179,624</b>
Aurora	4,765,751	3,315,463	58,622
Byers	9,404	8,965	90
Deer Trail	1,955	1,937	20
Englewood	5,598,396	3,318,002	46,644
Glendale	299,859	268,486	5,968
Greenwood Village	901,788	708,534	12,439
Littleton	1,811,204	1,535,028	23,849
Sheridan	270,129	170,553	2,705
Strasburg	5,864	5,723	82
Remainder of county	2,441,384	1,730,698	29,205
<b>ARCHULETA</b>	<b>134,778</b>	<b>130,788</b>	<b>2,251</b>
Pagosa Springs	105,768	102,554	1,806
Remainder of county	29,010	28,234	445
<b>BACA</b>	<b>45,579</b>	<b>43,819</b>	<b>600</b>
Campo	241	241	5
Pritchett	32	32	1
Springfield	26,631	26,070	327
Walsh	10,047	9,037	92
Remainder of county	8,628	8,439	175
<b>BENT</b>	<b>28,671</b>	<b>26,165</b>	<b>383</b>
Las Animas	20,393	18,389	276
Remainder of county	8,278	7,776	107
<b>BOULDER</b>	<b>8,424,623</b>	<b>5,831,379</b>	<b>84,035</b>
Boulder	4,322,418	3,102,744	46,158
Broomfield	895,576	378,971	5,086
Lafayette	266,943	230,184	3,329
Longmont	1,719,036	1,192,032	18,050
Louisville	501,504	366,705	5,892
Lyons	31,399	26,180	363
Nederland	26,104	22,506	329
Niwot	67,171	46,389	538
Remainder of county	594,472	465,668	4,290
<b>CHAFFEE</b>	<b>289,131</b>	<b>251,466</b>	<b>4,143</b>
Buena Vista	59,272	54,996	988
Poncha Springs	11,824	8,944	154
Salida	143,455	130,902	2,159
Remainder of county	74,580	56,624	842

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

Fiscal Year 1998 (thousands of dollars)

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>CHEYENNE</b>	<b>\$42,716</b>	<b>\$40,090</b>	<b>\$543</b>
Cheyenne Wells	14,745	14,205	228
Kit Carson	3,071	2,126	39
Remainder of county	24,900	23,759	276
<b>CLEAR CREEK</b>	<b>127,162</b>	<b>102,428</b>	<b>1,504</b>
Empire	3,218	2,836	43
Georgetown	16,244	15,056	292
Idaho Springs	53,149	47,944	702
Silver Plume	1,820	1,473	18
Remainder of county	52,731	35,119	449
<b>CONEJOS</b>	<b>50,025</b>	<b>37,776</b>	<b>433</b>
Antonito	19,104	9,360	109
La Jara	11,139	10,864	90
Manassa	4,731	3,275	27
Romeo	803	798	14
Remainder of county	14,248	13,479	193
<b>COSTILLA</b>	<b>22,116</b>	<b>12,607</b>	<b>157</b>
Blanca	5,419	1,537	23
Fort Garland	3,057	2,791	40
San Luis	4,450	3,680	48
Remainder of county	9,190	4,599	46
<b>CROWLEY</b>	<b>19,710</b>	<b>18,631</b>	<b>210</b>
Ordway	15,312	14,314	155
Remainder of county	4,398	4,317	55
<b>CUSTER</b>	<b>27,462</b>	<b>26,120</b>	<b>437</b>
Westcliffe	17,191	16,082	268
Remainder of county	10,271	10,038	169
<b>DELTA</b>	<b>329,294</b>	<b>289,245</b>	<b>4,262</b>
Cedaredge	19,752	18,479	281
Crawford	1,793	1,780	34
Delta	185,310	161,247	2,369
Hotchkiss	22,335	20,718	276
Paonia	20,361	19,175	306
Remainder of county	79,743	67,846	996
<b>DENVER CITY &amp; COUNTY</b>	<b>23,090,875</b>	<b>14,805,057</b>	<b>246,676</b>
<b>DOLORES</b>	<b>14,392</b>	<b>12,363</b>	<b>163</b>
Dove Creek	10,953	10,692	135
Remainder of county	3,439	1,671	28
<b>DOUGLAS</b>	<b>2,757,440</b>	<b>2,503,615</b>	<b>46,406</b>
Aurora	97	97	3
Castle Rock	535,410	465,573	8,602
Franktown	20,396	16,564	217
Highlands Ranch	231,964	220,016	4,365
Lone Tree	203,137	181,177	3,875
Parker	351,283	302,903	4,590
Sedalia	22,559	17,953	164
Remainder of county	1,392,594	1,299,332	24,590
<b>EAGLE</b>	<b>1,370,215</b>	<b>1,291,623</b>	<b>25,503</b>
Avon	238,278	222,248	4,189
Basalt	85,182	81,050	1,367
Eagle	83,903	79,479	1,312
Gypsum	68,708	47,560	682
Minturn	20,942	20,052	350
Red Cliff	573	573	10
Vail	466,040	455,985	9,678
Remainder of county	406,589	384,676	7,915

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1998 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>ELBERT</b>	<b>\$90,778</b>	<b>\$85,597</b>	<b>\$1,140</b>
Agate	349	349	3
Elizabeth	29,025	27,063	362
Kiowa	14,231	13,944	191
Simla	8,910	8,763	95
Remainder of county	38,263	35,478	489
<b>EL PASO</b>	<b>10,044,167</b>	<b>7,706,149</b>	<b>132,259</b>
Calhan	21,790	17,973	365
Colorado Springs	8,848,133	7,065,290	121,435
Fountain	581,198	112,905	2,107
Green Mountain Falls	5,251	5,204	55
Manitou Springs	45,090	43,414	996
Monument	96,839	83,341	1,061
Palmer Lake	10,440	8,911	100
Security	37,279	36,116	401
Remainder of county	398,147	332,995	5,739
<b>FREMONT</b>	<b>499,417</b>	<b>357,103</b>	<b>5,802</b>
Canon City	286,903	262,708	4,480
Florence	99,112	32,439	399
Penrose	6,938	4,699	68
Remainder of county	106,464	57,257	855
<b>GARFIELD</b>	<b>1,022,061</b>	<b>922,581</b>	<b>15,609</b>
Carbondale	84,838	81,415	1,483
Glenwood Springs	603,589	529,314	9,276
New Castle	24,160	22,697	246
Parachute	11,433	10,824	193
Rifle	128,128	121,154	1,542
Silt	10,383	9,871	178
Remainder of county	159,530	147,306	2,691
<b>GILPIN</b>	<b>40,651</b>	<b>37,555</b>	<b>777</b>
Black Hawk	19,709	17,903	367
Central City	12,698	11,958	293
Remainder of county	8,244	7,694	117
<b>GRAND</b>	<b>275,561</b>	<b>256,298</b>	<b>5,119</b>
Fraser	31,187	30,702	462
Granby	35,935	31,478	545
Grand Lake	18,903	18,281	416
Hot Sulphur Springs	3,272	2,847	36
Kremmling	26,546	26,051	313
Winter Park	65,365	63,754	1,589
Remainder of county	94,353	83,185	1,758
<b>GUNNISON</b>	<b>382,161</b>	<b>358,767</b>	<b>5,228</b>
Crested Butte	52,814	51,406	1,125
Gunnison	175,657	164,655	2,727
Mount Crested Butte	33,853	33,638	851
Remainder of county	119,837	109,068	525
<b>HINSDALE</b>	<b>13,777</b>	<b>13,323</b>	<b>260</b>
Lake City	9,395	9,001	174
Remainder of county	4,382	4,322	86
<b>HUERFANO</b>	<b>70,947</b>	<b>64,034</b>	<b>928</b>
La Veta	12,447	10,958	171
Walsenburg	42,571	39,615	544
Remainder of county	15,929	13,461	213
<b>JACKSON</b>	<b>20,916</b>	<b>19,242</b>	<b>245</b>
Walden	16,760	15,628	191
Remainder of county	4,156	3,614	54

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1998 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>JEFFERSON</b>	<b>\$10,258,900</b>	<b>\$8,911,783</b>	<b>\$144,524</b>
Arvada	1,391,605	1,215,244	17,813
Broomfield	166,405	45,772	809
Conifer	22,391	20,568	327
Edgewater	88,015	85,586	1,137
Evergreen	106,993	80,276	1,281
Golden	1,003,154	692,457	9,437
Kittredge	1,908	1,592	19
Lakeside	47,894	45,640	1,166
Lakewood	3,270,805	2,905,117	50,162
Morrison	24,309	20,836	335
Mountain View	9,660	9,402	144
Westminster	909,619	872,610	19,856
Wheat Ridge	1,297,056	1,161,955	13,934
Remainder of county	1,919,086	1,754,728	28,104
<b>KIOWA</b>	<b>13,939</b>	<b>12,555</b>	<b>145</b>
Eads	7,971	7,705	87
Remainder of county	5,968	4,850	58
<b>KIT CARSON</b>	<b>222,584</b>	<b>197,927</b>	<b>2,691</b>
Burlington	112,837	99,524	1,449
Flagler	13,665	9,173	115
Seibert	12,205	12,128	47
Stratton	11,605	11,267	192
Remainder of county	72,272	65,835	888
<b>LAKE</b>	<b>70,485</b>	<b>63,801</b>	<b>899</b>
Leadville	34,018	29,762	533
Twin Lakes	443	374	8
Remainder of county	36,024	33,665	358
<b>LA PLATA</b>	<b>1,050,321</b>	<b>797,395</b>	<b>13,559</b>
Bayfield	26,276	24,742	352
Durango	810,095	584,558	10,087
Ignacio	12,041	11,185	154
Remainder of county	201,909	176,910	2,966
<b>LARIMER</b>	<b>5,386,684</b>	<b>4,314,952</b>	<b>70,400</b>
Berthoud	70,001	43,049	536
Estes Park	183,743	173,489	3,327
Ft Collins	3,245,391	2,640,578	43,534
Loveland	1,241,061	992,937	15,056
Wellington	12,757	10,671	171
Windsor	361	361	2
Remainder of county	633,370	453,867	7,774
<b>LAS ANIMAS</b>	<b>175,154</b>	<b>154,590</b>	<b>2,119</b>
Aguilar	4,394	4,125	41
Trinidad	145,822	128,555	1,829
Remainder of county	24,938	21,910	249
<b>LINCOLN</b>	<b>122,029</b>	<b>115,735</b>	<b>1,287</b>
Arriba	3,698	3,675	52
Genoa	551	545	5
Hugo	8,092	7,794	129
Limon	101,907	97,600	991
Remainder of county	7,781	6,121	110
<b>LOGAN</b>	<b>659,063</b>	<b>350,788</b>	<b>5,617</b>
Crook	4,172	4,172	30
Fleming	2,419	2,149	12
Iloff	647	585	8
Merino	17,985	16,843	15
Sterling	560,902	264,831	4,843
Remainder of county	72,938	62,208	709

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1998 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>MESA</b>	<b>\$2,572,040</b>	<b>\$2,141,023</b>	<b>\$36,019</b>
Clifton	44,632	42,404	688
Collbran	4,701	4,499	81
De Beque	902	888	15
Fruita	91,017	65,295	835
Gateway	129	129	2
Grand Junction	2,054,807	1,722,391	29,662
Palisade	22,178	19,679	277
Remainder of county	353,674	285,738	4,459
<b>MINERAL</b>	<b>17,666</b>	<b>17,332</b>	<b>243</b>
Creede	6,651	6,335	136
Remainder of county	11,015	10,997	107
<b>MOFFAT</b>	<b>211,698</b>	<b>187,562</b>	<b>3,204</b>
Craig	184,057	165,518	2,845
Dinosaur	2,763	2,534	61
Remainder of county	24,878	19,510	298
<b>MONTEZUMA</b>	<b>410,382</b>	<b>352,515</b>	<b>5,414</b>
Cortez	285,313	259,272	3,986
Dolores	29,844	12,760	175
Mancos	14,997	10,636	181
Remainder of county	80,228	69,847	1,072
<b>MONTROSE</b>	<b>584,905</b>	<b>499,671</b>	<b>8,108</b>
Cimarron	174	143	2
Montrose	455,970	399,999	6,839
Naturita	8,539	8,372	109
Nucla	8,373	8,087	124
Olathe	16,282	15,231	136
Remainder of county	95,567	67,839	898
<b>MORGAN</b>	<b>1,029,999</b>	<b>383,382</b>	<b>5,058</b>
Brush	94,649	66,052	948
Fort Morgan	814,323	205,785	2,745
Hillrose	293	291	3
Wiggins	15,918	14,814	184
Remainder of county	104,816	96,440	1,178
<b>OTERO</b>	<b>361,131</b>	<b>299,760</b>	<b>3,777</b>
Cheraw	1,785	1,761	28
Fowler	9,698	8,253	127
La Junta	270,803	218,139	2,581
Manzanola	1,753	1,457	19
Rocky Ford	46,068	41,837	593
Swink	1,156	852	11
Remainder of county	29,868	27,461	418
<b>OURAY</b>	<b>42,901</b>	<b>40,574</b>	<b>873</b>
Ouray	22,077	21,579	517
Ridgway	16,058	14,433	277
Remainder of county	4,766	4,562	79
<b>PARK</b>	<b>72,530</b>	<b>67,938</b>	<b>1,154</b>
Fairplay	11,168	10,517	189
Remainder of county	61,362	57,421	965
<b>PHILLIPS</b>	<b>137,365</b>	<b>125,665</b>	<b>1,025</b>
Haxtun	36,075	32,620	231
Holyoke	50,901	48,384	492
Remainder of county	50,389	44,661	302

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1998 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>PITKIN</b>	<b>\$864,112</b>	<b>\$793,966</b>	<b>\$15,812</b>
Aspen	576,346	515,222	10,400
Snowmass	2,347	2,205	44
Snowmass Village	132,658	130,278	2,986
Remainder of county	152,761	146,261	2,382
<b>PROWERS</b>	<b>472,924</b>	<b>366,402</b>	<b>3,229</b>
Granada	2,444	2,366	37
Holly	13,977	11,194	118
Lamar	420,198	319,689	2,581
Wiley	7,605	6,478	88
Remainder of county	28,700	26,675	405
<b>PUEBLO</b>	<b>2,631,314</b>	<b>2,208,175</b>	<b>33,947</b>
Avondale	2,199	1,491	23
Boone	458	455	5
Colorado City	33,572	32,325	821
Pueblo	2,353,314	2,035,544	30,812
Rye	1,341	1,323	22
Remainder of county	240,430	137,037	2,264
<b>RIO BLANCO</b>	<b>81,128</b>	<b>65,366</b>	<b>1,074</b>
Meeker	24,327	22,339	392
Rangely	25,102	22,407	348
Rio Blanco	3	3	0
Remainder of county	31,696	20,617	334
<b>RIO GRANDE</b>	<b>220,957</b>	<b>175,670</b>	<b>2,459</b>
Del Norte	22,780	19,011	263
Monte Vista	97,137	83,119	981
South Fork	16,404	15,305	309
Remainder of county	84,636	58,235	906
<b>ROUTT</b>	<b>580,727</b>	<b>526,868</b>	<b>9,383</b>
Hayden	28,023	24,382	409
Oak Creek	6,049	5,558	94
Phippsburg	248	247	7
Steamboat Springs	409,666	372,772	7,626
Yampa	1,576	1,313	18
Remainder of county	135,165	122,596	1,229
<b>SAGUACHE</b>	<b>46,266</b>	<b>40,348</b>	<b>561</b>
Center	24,517	23,444	292
Saguache	3,466	3,341	32
Remainder of county	18,283	13,563	237
<b>SAN JUAN</b>	<b>14,375</b>	<b>13,936</b>	<b>320</b>
Silverton	11,320	10,904	233
Remainder of county	3,055	3,032	87
<b>SAN MIGUEL</b>	<b>167,174</b>	<b>162,891</b>	<b>3,644</b>
Mountain Village	20,920	20,909	593
Norwood	7,967	7,725	139
Telluride	110,152	106,803	2,391
Remainder of county	28,135	27,454	521
<b>SEDGWICK</b>	<b>47,068</b>	<b>41,549</b>	<b>529</b>
Julesburg	29,511	25,715	339
Ovid	2,241	1,470	16
Sedgwick	950	777	6
Remainder of county	14,366	13,587	168

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1998 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>SUMMIT</b>	<b>\$949,295</b>	<b>\$911,225</b>	<b>\$19,289</b>
Breckenridge	265,113	258,854	5,755
Copper Mountain	30,735	30,026	798
Dillon	57,015	48,669	1,006
Frisco	171,373	166,223	3,508
Keystone	24,276	24,155	608
Silverthorne	261,264	247,807	4,922
Remainder of county	139,519	135,491	2,692
<b>TELLER</b>	<b>188,252</b>	<b>171,849</b>	<b>2,571</b>
Cripple Creek	25,376	24,823	530
Green Mountain Falls	33	32	1
Victor	2,169	2,120	33
Woodland Park	123,597	111,049	1,485
Remainder of county	37,077	33,825	522
<b>WASHINGTON</b>	<b>65,839</b>	<b>60,230</b>	<b>644</b>
Akron	43,735	41,647	351
Cope	3,180	3,176	43
Otis	9,197	6,311	125
Remainder of county	9,727	9,096	125
<b>WELD</b>	<b>3,582,908</b>	<b>2,507,625</b>	<b>36,281</b>
Ault	8,970	8,281	109
Broomfield	4,036	1,491	38
Dacono	15,461	13,022	171
Eaton	75,214	70,495	452
Erie	14,219	12,914	185
Evans	73,990	69,195	1,099
Firestone	7,740	4,894	76
Frederick	37,483	24,838	301
Fort Lupton	120,157	97,371	1,531
Garden City	44,824	39,525	706
Gilcrest	4,545	4,410	67
Greeley	1,576,345	1,281,248	22,530
Grover	441	441	3
Hudson	15,588	13,053	128
Johnstown	31,819	26,500	252
Keenesburg	8,646	8,124	111
Kersey	4,707	4,456	80
La Salle	35,044	19,610	255
Mead	33,931	20,796	187
Milliken	5,389	5,016	69
Northglenn	6	6	0
Nunn	1,686	1,666	25
Pierce	9,204	2,722	40
Platteville	18,108	14,494	247
Severance	2,697	2,634	40
Windsor	141,639	63,454	1,145
Remainder of county	1,291,019	696,969	6,434
<b>YUMA</b>	<b>192,511</b>	<b>177,948</b>	<b>2,463</b>
Eckley	675	675	16
Idalia	743	735	14
Joes	1,140	1,116	26
Kirk	2,869	2,864	43
Wray	59,495	56,145	584
Yuma	84,625	78,558	1,155
Remainder of county	42,964	37,855	625
<b>OUT OF STATE</b>	<b>5,529,156</b>	<b>2,586,440</b>	<b>42,645</b>
<b>STATE TOTALS</b>	<b>\$113,910,858</b>	<b>\$82,595,077</b>	<b>\$1,347,397</b>



**STATE-COLLECTED CITY SALES TAX RATES**  
 (as of July 1998)

CITY	CURRENT RATE	CITY	CURRENT RATE	CITY	CURRENT RATE
Akron	1.0%	Frisco	2.0%	Norwood	2.0%
Alma	3.0	Fruita	2.0	Nucla	3.0
Antonito	4.0	Garden City	2.0	Nunn	2.0
Ault	2.0	Georgetown	3.0	Oak Creek	3.0
Basalt	2.0	Gilcrest	3.0	Olathe	3.0
Bayfield	2.0	Granada	2.0	Ordway	2.0
Bennett	2.0	Granby	4.0	Otis	2.0
Berthoud	3.0	Grand Lake	4.0	Ouray	3.0
Black Hawk	4.0	Green Mountain Falls	2.0	Ovid	1.0
Blanca	2.0	Gunnison	3.0	Palisade	1.0
Brighton	3.75	Gypsum	3.0	Palmer Lake	2.0
Broomfield	3.75	Haxtun	1.5	Paonia	2.0
Brush	3.0	Hayden	4.0	Parachute	3.75
Buena Vista	2.0	Holly	1.0	Parker	3.0
Burlington	2.0	Holyoke	1.5	Pierce	2.0
Calhan	2.0	Hooper	2.0	Pitkin	3.0
Carbondale	3.5	Hot Sulphur Springs	4.0	Platteville	2.0
Castle Rock	3.6	Hotchkiss	2.0	Poncha Springs	2.0
Cedaredge	1.5	Hudson	2.0	Red Cliff	3.0
Center	2.0	Hugo	2.0	Rico	4.0
Cheyenne Wells	2.0	Idaho Springs	3.0	Ridgway	3.0
Collbran	2.0	Ignacio	2.0	Rocky Ford	3.0
Columbine Valley	3.0	Johnstown	2.0	Romeo	1.0
Craig	2.0	Julesburg	1.0	Saguache	3.0
Crawford	2.0	Keenesburg	2.0	Salida	2.0
Creede	2.0	Kersey	3.0	San Luis	2.0
Crested Butte	4.0	Kiowa	1.5	Sawpit	3.0
Crestone	1.0	Kit Carson	2.0	Sedgwick	1.0
Cripple Creek	2.0	Kremmling	4.0	Severance	2.0
Dacono	3.0	La Jara	2.0	Sheridan	3.5
De Beque	2.0	La Salle	3.5	Silt	3.0
Del Norte	2.0	La Veta	3.0	Silver Cliff	2.0
Dillon	2.0	Lakeside	1.1	Silver Plume	3.0
Dolores	3.5	Las Animas	3.0	Simla	2.0
Dove Creek	2.0	Limon	2.0	South Fork	2.0
Eads	2.0	Lochbuie	4.0	Springfield	2.0
Eagle	4.0	Log Lane Village	3.0	Sterling	3.0
Eaton	3.0	Lone Tree	1.5	Superior	3.0
Elizabeth	2.5	Louisville	3.375	Telluride	4.5
Empire	3.0	Lyons	3.0	Trinidad	4.0
Erie	3.5	Manassa	1.0	Victor	3.0
Estes Park	4.0	Mancos	3.0	Walsenburg	2.0
Evans	3.0	Manitou Springs	3.8	Ward	2.0
Fairplay	4.0	Manzanola	2.0	Wellington	2.0
Federal Heights	3.0	Marble	2.0	Westcliffe	2.0
Firestone	2.0	Mead	2.0	Wiggins	2.0
Flagler	2.0	Milliken	2.5	Windsor	3.0
Florence	2.0	Minturn	4.0	Wray	2.0
Fort Lupton	4.0	Monte Vista	2.0	Yuma	2.0
Fort Morgan	3.0	Monument	3.0	RTD	0.6 1/
Fountain	3.0	Morrison	3.0	SCFD	0.1 2/
Fowler	2.0	Mountain View	3.0	LID	0.5 3/
Foxfield	2.0	Naturita	3.0	BSD	0.1 4/
Fraser	4.0	Nederland	3.75	MTS	0.5 5/
Frederick	2.0	New Castle	3.0		

1/ The Regional Transportation District sales tax rate was effective May 1st of 1983. The tax district includes Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe, and portions of Douglas counties.

2/ The Scientific and Cultural Facilities District sales tax was effective on January 1st of 1989 and has the same boundaries as RTD above.

3/ Local improvement district sales taxes are imposed in a designated area of southeast Jefferson County and Old Town Niwot (Boulder County).

4/ The Baseball Stadium District tax was effective in August 1991 and has the same boundaries as RTD above.

5/ A mass transit system tax is imposed in Summit County.

**STATE-COLLECTED COUNTY SALES TAX RATES**

(as of July 1998)

<b>COUNTY</b>	<b>CURRENT TAX RATE</b>	<b>COUNTY</b>	<b>CURRENT TAX RATE</b>
Adams	0.5%	Larimer	0.65%
Alamosa	2.0	Las Animas	1.0
Archuleta	4.0	Lincoln	2.0
Bent	1.0	Logan	0.5
Boulder	0.35	Mesa	2.0
Chaffee	2.0	Mineral	2.6
Clear Creek	1.0	Moffat	2.0
Costilla	1.0	Montrose	1.0
Crowley	2.0	Otero	1.0
Custer	2.0	Ouray	1.0
Delta	2.0	Park	1.0
Douglas	1.0	Pitkin	3.5
Eagle	1.5	Pitkin (Basalt portion)	2.5
El Paso	1.0	Prowers	1.0
Fremont	1.5	Pueblo	1.0
Garfield	1.0	Rio Blanco	2.0
Grand	1.0	Rio Grande	2.6
Gunnison	1.0	Routt	1.0
Hinsdale	4.0	San Juan	4.0
Huerfano	1.0	San Miguel	1.0
Jackson	3.0	Sedgwick	2.0
Jefferson	0.5	Summit	2.5
Lake	4.0	Teller	1.0
La Plata	2.0		

**CITY SALES TAX RATES NOT COLLECTED BY THE STATE**

(as of July 1998)

<b>LOCALITY</b>	<b>CURRENT RATE</b>	<b>LOCALITY</b>	<b>CURRENT RATE</b>
Alamosa	2.0%	Greenwood Village	3.0%
Arvada	3.21	Lafayette	3.25
Aspen	1.7	La Junta	3.25
Aurora	3.75	Lakewood	2.0
Avon	4.0	Lamar	3.0
Boulder	3.26	Larkspur	4.0
Breckenridge	2.5	Littleton	3.0
Canon City	2.0	Longmont	2.75
Central City	4.0	Loveland	3.0
Cherry Hills Village	3.5	Montrose	3.5
Colorado Springs	2.1	Mt. Crested Butte	4.0
Commerce City	3.5	Northglenn	3.5
Cortez	3.5	Pueblo	3.5
Delta	3.0	Rifle	2.5
Denver	3.5	Silverthorne	2.0
Durango	2.0	Snowmass Village	1.0
Edgewater	3.5	Steamboat Springs	4.5
Englewood	3.5	Thornton	3.75
Fort Collins	3.0	Vail	4.0
Glendale	3.5	Westminster	3.25
Glenwood Springs	3.25	Wheat Ridge	2.5
Golden	3.0	Winter Park	5.0
Grand Junction	2.75	Woodland Park	3.0
Greeley	3.0		

## CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 1998

Akron	\$115,930	Frisco	\$2,403,322	Norwood	\$97,791
Alma	29,718	Fruita	434,985	Nucla	118,608
Antonito	170,804	Garden City	182,405	Nunn	16,583
Ault	118,851	Georgetown	333,827	Oak Creek	111,365
Basalt	1,166,195	Gilcrest	118,198	Olathe	183,917
Bayfield	236,124	Granada	30,291	Ordway	113,786
Bennett	151,225	Granby	661,526	Otis	27,226
Berthoud	481,692	Grand Lake	551,453	Ouray	505,558
Black Hawk	666,414	Green Mountain Falls	42,680	Ovid	12,244
Blanca	18,045	Gunnison	2,355,645	Palisade	48,906
Brighton	5,770,412	Gypsum	746,451	Palmer Lake	71,243
Broomfield	8,162,536	Haxtun	93,198	Paonia	220,002
Brush	884,628	Hayden	434,062	Parachute	220,638
Buena Vista	668,534	Holly	49,728	Parker	6,713,133
Burlington	624,876	Holyoke	191,949	Pierce	28,183
Calhan	81,470	Hot Sulphur Sprgs	39,160	Pitkin	12,008
Carbondale	1,680,022	Hotchkiss	292,340	Platteville	154,873
Castle Rock	9,810,329	Hudson	91,166	Poncha Springs	75,496
Cedaredge	153,926	Hugo	74,065	Red Cliff	11,508
Center	175,274	Idaho Springs	907,243	Rico	28,488
Cheyenne Wells	108,809	Ignacio	165,432	Ridgway	227,332
Collbran	35,327	Johnstown	207,242	Rocky Ford	616,900
Columbine Valley	81,120	Julesburg	88,086	Romeo	6,635
Craig	1,874,413	Keenesburg	63,204	Saguache	67,899
Crawford	25,109	Kersey	90,926	Salida	1,494,998
Creede	103,811	Kiowa	50,049	San Luis	45,534
Crested Butte	1,463,197	Kit Carson	45,376	Sawpit	6,994
Crestone	12,116	Kremmling	453,767	Sedgwick	2,294
Cripple Creek	431,833	La Jara	112,491	Severance	21,414
Dacono	306,171	La Salle	211,666	Sheridan	1,726,281
De Beque	8,445	Lakeside City	225,541	Silt	133,555
Del Norte	178,712	Las Animas	354,030	Silver Cliff	42,261
Dillon	797,675	La Veta	180,919	Silver Plume	23,504
Dolores	197,090	Limon	606,939	Silverthorne	6,168
Dove Creek	108,359	Lochbuie	58,114	Simla	26,689
Eads	91,177	Log Lane Village	39,047	South Fork	187,972
Eagle	1,389,587	Lone Tree	1,881,503	Springfield	271,339
Eaton	342,183	Louisville	7,090,251	Sterling	4,238,714
Elizabeth	477,709	Loveland	8,250,761	Superior	185,108
Empire	57,606	Lyons	269,911	Telluride	3,279,307
Erie	233,624	Manassa	18,780	Trinidad	2,827,046
Estes Park	4,979,154	Mancos	181,962	Vail	6,832
Evans	1,047,184	Manitou Springs	1,243,161	Victor	29,791
Fairplay	193,405	Manzanola	13,363	Walsenburg	492,303
Federal Heights	2,336,158	Marble	5,412	Ward	3,489
Firestone	113,603	Mead	70,084	Wellington	81,193
Flagler	79,456	Milliken	148,481	Westcliffe	202,542
Florence	251,884	Minturn	327,179	Wiggins	110,849
Fort Lupton	1,318,812	Monte Vista	592,792	Windsor	915,567
Fort Morgan	2,705,645	Monument	851,174	Wray	451,424
Fountain	1,812,776	Morrison	334,426	Yuma	575,508
Fowler	98,848	Mountain View	132,446		
Foxfield	38,069	Naturita	112,306	<b>TOTAL</b>	<b>\$117,939,876</b>
Fraser	958,544	Nederland	517,393		
Frederick	96,483	New Castle	311,874		

## COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 1998

Adams County	\$11,624,948	Las Animas	420,254
Alamosa County	1,227,719	La Plata County	7,653,272
Town of Hooper	1,610	City of Durango	1,850,354
City of Alamosa	1,839,968	Town of Bayfield	411,190
Archuleta County	1,779,095	Town of Ignacio	364,931
City of Pagosa Springs	1,779,094	Lake County	822,707
Bent County	185,866	City of Leadville	843,193
Boulder County	9,254,833	Larimer County	9,035,809
Chaffee County	1,592,927	Lincoln County	841,912
City of Buena Vista	426,972	Logan County	952,415
City of Poncha Springs	74,330	Mesa County	14,552,471
City of Salida	996,657	City of Grand Junction	3,211,580
Clear Creek County	632,714	City of Fruita	1,003,619
Costilla County	63,449	Town of Palisade	702,533
City of San Luis	16,920	City of Collbran	301,086
City of Blanca	4,230	Town of Debeque	301,086
Crowley County	169,120	Mineral County	128,321
Custer County	363,177	City of Creede	64,160
Delta County	2,476,328	Moffat County	693,198
City of Delta	240,513	City of Craig	1,526,776
City of Orchard City	140,841	Town of Dinosaur	19,629
Town of Paonia	88,838	Montrose County	2,253,891
Town of Cedaredge	87,600	Otero County	1,106,843
Town of Hotchkiss	47,360	Ouray County	322,084
Town of Crawford	13,929	Park County	150,410
Douglas County	14,398,796	Pitkin County	9,903,585
Eagle County	7,038,403	Town of Basalt	87,060
City of Avon	200,339	City of Snowmass Village	2,678,710
Town of Basalt	51,993	City of Aspen	5,224,570
Town of Eagle	600,998	Prowers county	1,171,714
Town of Gypsum	36,901	Pueblo County	10,271,507
Town of Minturn	18,342	Rio Blanco County	210,041
Town of Redcliff	691	City of Meeker	276,821
City of Vail	486,269	City of Rangely	231,202
El Paso County	43,198,378	Rio Grande County	1,477,314
Fremont County	2,553,962	City of Monte Vista	291,109
Garfield County	4,192,151	Town of Del Norte	124,775
Grand County	1,940,171	Routt County	2,873,063
Gunnison County	1,502,900	San Juan County	121,789
City of Crested Butte	113,015	Town of Silverton	404,423
City of Gunnison	276,979	San Miguel County	1,086,599
Town of Marble	910	Sedgwick County	351,844
Town of Pitkin	1,477	Summit County	3,111,001
City of Mt Crested Butte	55,378	Town of Breckenridge	4,486,468
Hinsdale County	164,899	City of Montezuma	1,926
Town of Lake City	218,414	Town of Blue River	24,867
Huerfano County	168,879	Town of Dillon	821,155
Town of La Veta	55,182	Town of Frisco	2,572,222
City of Walsenburg	183,773	Town of Silverthorne	3,187,236
Jackson County	161,897	Teller County	834,599
Town of Walden	165,541	<b>Total</b>	<b>\$239,805,879</b>
Jefferson County	25,530,879		

*SEVERANCE*

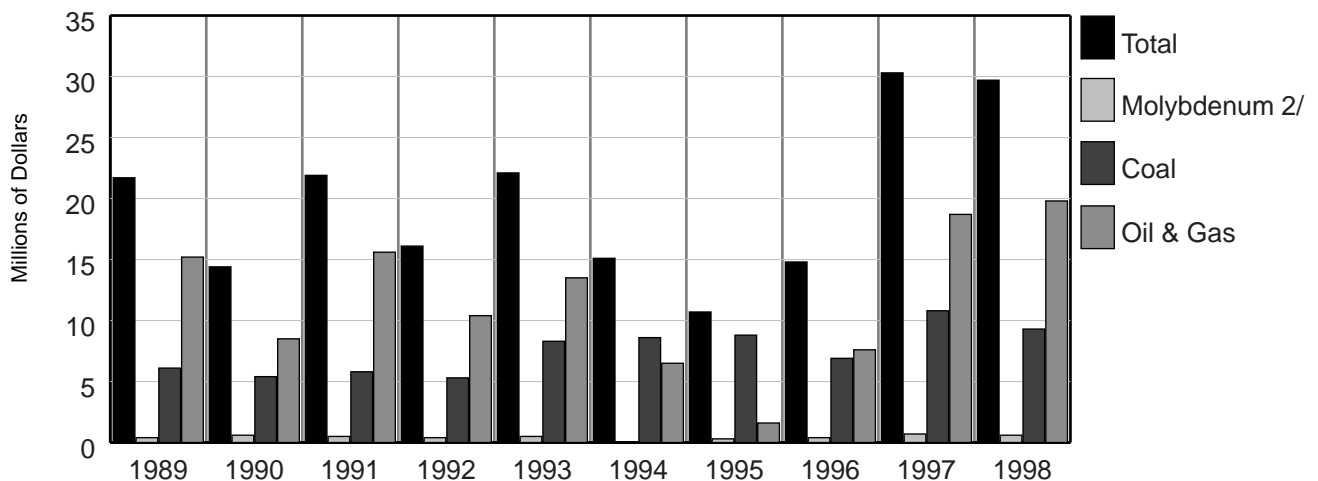
Net Severance Tax Collections ..... 78

**COLORADO NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1989 to 1998**

YEAR	MOLYBDENUM 1/	COAL	OIL & GAS	TOTAL
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
1991	488,172	5,838,381	15,554,144	21,880,698
1990	574,879	5,357,256	8,514,801	14,446,936
1989	366,816	6,042,812	15,218,466	21,628,094

1/ Includes severance tax collections for metallic minerals.

**NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1989 to 1998**



TOTAL	21.6	14.4	21.9	16.0	22.2	15.1	10.8	14.8	30.3	29.7
MOLYBDENUM	0.4	0.6	0.5	0.4	0.5	0	0.3	0.4	0.7	0.6
COAL	6.0	5.4	5.8	5.3	8.3	8.6	8.8	6.9	10.8	9.3
OIL & GAS	15.2	8.5	15.6	10.4	13.5	6.5	1.6	7.6	18.7	19.8

2/ The Molybdenum classification includes collections for metallic metals.