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ANNUAL REPORT

COLORADO DEPARTMENT OF REVENUE
2005

Available at: www.taxcolorado.com

July 1, 2004 through June 30, 2005

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DEPARTMENT OF REVENUE

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January 10, 2006

The Honorable Bill Owens
Governor of Colorado

Members of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

I am pleased to present the 65th Annual Report of the Colorado Department of Revenue covering the Department's operations for the period July 1, 2004 through June 30, 2005.

Continuing on a path that began last year, collections continue to rebound after bottoming out in FY 2002-03 due to the recession. State General Fund revenues collected by the Department in Fiscal Year 2004-05 reflected a 9.0 percent increase over the previous year. Notably, sales and individual income tax collections experienced gains of 4.8 percent and 10.7 percent, respectively. The expiration of federal tax provisions for bonus depreciation and increased expensing also contributed to growth in corporate receipts. With the favorable outlook for increased employment and income, the state is likely to realize additional growth in collections in the current fiscal year.

In an era of limited budgetary resources, the Department has endeavored to improve customer service to Coloradans by employing technology to provide service in areas where it serves a substantial number of citizens. One such effort this year involved the needs of taxpayers with questions about Colorado taxes. The Department developed a web-enabled tool called the *Tax Information Index* that allows individuals to locate answers to tax questions. The *Index*, accessible from the Department's website, has comprehensive information on a broad range of tax topics and provides "one-stop shopping" for taxpayers, tax preparers, and employees. The *Index* provides all the relevant information in one place making it a powerful reference tool.

On Colorado's highways well over 5 million trucks annually clear the Department's Ports of Entry. By offering Automated Vehicle Identification/Weigh in Motion (AVI/WIM) technology, the Ports allow commercial vehicles to avoid time-consuming stops at weigh stations. This last fiscal year, 33.2 percent of commercial vehicles opted to utilize AVI/WIM making Colorado one of the states with the highest utilization rate. The use of this technology has the added benefit of allowing staff to redirect their efforts towards highway safety by physically inspecting more vehicles and examining drivers.

In the wake of the devastation from Hurricane Katrina and the extensive displacement of Gulf Coast residents, Colorado did its share to help thousands of evacuees that came to our state. I am proud to note that the Department's Motor Vehicle Division played a key role in providing information and processing applications for driver's licenses and identification cards. Their efforts were part of the team of providers helping evacuees transition to their new life in Colorado.

Sincerely,

A handwritten signature in black ink that reads "M. Michael Cooke". The signature is written in a cursive, flowing style.

M. Michael Cooke
Executive Director

THE YEAR IN PERSPECTIVE

The following highlights many of the Department of Revenue's accomplishments during Fiscal Year 2004-05.

CASH & DOCUMENT PROCESSING DIVISION

Security issues continue to be a priority for the Department. The Division partnere

d with the Enforcement Business Group to make significant strides toward better protecting employees, state assets, and infrastructure. This year saw the completion of the access control system for the main DOR facilities as well as deployment of equipment to civilian employee emergency responders.

Federal grant monies from the Department of Homeland Security gave the Division the ability to install advanced mail/package screening equipment to examine parcels received by the Department and all Capitol Complex tenets. New screening procedures will greatly reduce the risk of potential package borne weapons, contraband, explosives and certain bio-hazard threats to state employees and the infrastructure.

ENFORCEMENT BUSINESS GROUP

Division of Liquor Enforcement: The Division's enforcement efforts focused on investigations, inspections and training classes. Division staff performed a total of 925 investigations throughout the state. More than 51 percent of these investigations resulted in criminal penalties or administrative sanctions against violators. In addition, 1,848 "no notice" compliance inspections were performed on alcohol beverage licensed establishments. These inspections identify violations and provide an avenue for staff to provide critical information about alcohol laws to ensure future compliance. Division staff also provided 153 training classes to law enforcement agencies, local government officials and alcohol licensees. This year the Division closed its southern Colorado office located in Pueblo and moved the staff to Colorado Springs. Besides reducing overall operating costs of the Division, the move allows for the centralization of investigative staff and addresses officer safety issues.

This year the Division collected \$1,051,016 by screening liquor renewal license applications for existing distraint warrants on taxes owed to the Department by licensees. The Division's Tobacco Enforcement Program conducted 2,174 statewide compliance checks for sales of tobacco to minors. The overall compliance rate was 92.7 percent.

Division of Racing Events: The Division regulated 37 Horse and 282 Greyhound race days with approximately 250 simulcast performances for each breed. The Division collected approximately \$4.1 million in racing related taxes.

The Division conducted 589 horse and 3,670 greyhound drug tests to determine the presence of prohibited drugs or medications. With an overall compliance rate of 99.85 percent for horses and 99.83 percent for greyhounds, the Division's drug testing program has proven to be an effective deterrent to illegal drugging of racing animals.

Division of Gaming: The Division began revising its internal control procedures for casino operations and the approval process for ticketing systems and kiosks. The popularity of these advances in casino technology has created a large demand for new approvals. The Division also expanded its training initiative to the industry by offering training and education to the general public and law enforcement groups. A revision of the Division's web site was recognized with a national award presented by the American Gaming Association.

Hearings Division: The Division conducted over 30,000 hearings. The Division also implemented the new 0.08 blood alcohol content standard for hearings on alcohol-related driving incidents, the new mandatory driving restraints for multiple insurance violators and various aspects of the new persistent drunk driver legislation.

The Division has completed a new case law pocket compendium and made it available through the Hearings Division and the State Forms Center. The Division continues to provide training for members of the Colorado Bar, Colorado District Attorneys Council, judges and law enforcement agencies. The "Courage To Live" program, funded through a federal grant, provided training aimed at promoting safe and alcohol-free driving practices to several school and community resource groups. The expansion of the Division's electronic storage capacity for audio recordings now facilitates the instant transmittal of recordings to District Attorneys and respondents for use in criminal proceedings and/or appeals of Division actions.

Auto Industry Division: The Licensing and Consumer Education Program issued and maintained over 17,000 motor vehicle dealers, salespeople, and manufacturers' licenses. The Division's licensing staff handled 10,911 walk-in customers at the Pierce Street facility and processed 42,894 phone calls. The Enforcement Program obtained \$3.3 million in restitution and/or money value for Colorado consumers and dealers as part of its investigation and complaint resolution process. The Motor Vehicle Dealer Board imposed fines on licensed dealers and salespeople of just under \$3 million for violations of rules, regulations and laws governing the motor vehicle industry. The Division began implementation of a plan to stagger the renewal of licenses that expire in June to other months to ensure a smooth workflow throughout the year. This project will be completed in FY2005-06.

Customer service was enhanced through the implementation of on-line access to motor vehicle salesperson information. The Division has continuously modified its web site to include all industry statutes and regulations, licensing requirements, forms, instructions, consumer education and assistance information, and the Division/Board newsletter (*Wheels*).

The Division provided 28 training seminars to County Clerks, auto dealers, and the Better Business Bureau involving advertising and title fraud. The title fraud training involves identification of fraudulent and altered documents and security features. The advertising seminars cover compliance with state and federal advertising laws and regulations.

STATE LOTTERY DIVISION

The Lottery recorded another successful year with sales over \$416 million, passing the previous fiscal year record of \$407 million in 2002. In 2005, the Lottery sold more than \$282 million in Scratch tickets – another all-time record. For on-line games, Cash 5 recorded its best sales year of \$15 million, Powerball sales totaled \$80.9 million and Lotto recorded a \$38.3 million year. Overall, \$249 million in prizes were awarded to players for all Lottery games. Lottery retailers statewide earned \$31.7 million in commissions and bonuses.

The Colorado Lottery implemented an entirely new state-of-the-art network of on-line and scratch game vending machines during the past year. These changes provided the opportunity for players to purchase a greater variety of products in a more timely fashion.

MOTOR VEHICLE DIVISION

Motor Carrier Services Division: The Automated Vehicle Identification/Weigh in Motion (AVI/WIM) technology installed at the Port of Entry (POE) fixed facilities has continued to provide benefits to the transportation industry and the POE. Commercial vehicles that were able to bypass the ports by using this system increased to 33.2 percent of all commercial vehicle traffic this last fiscal year making Colorado one of the states with the highest utilization rates. This technology continues to allow POE to redirect resources towards highway safety by physically inspecting vehicles and drivers. This last fiscal year POE completed 32,442 commercial vehicle inspections and placed 14,503 vehicles out of service for violations.

The Fort Collins POE building replacement was completed in January 2005. The new building design is the template for all future building replacement projects. The new design incorporates several innovative features that will not only benefit POE staff, but also the transportation industry. The building is larger than previous designs and provides a work and customer service area for commercial vehicle drivers to conduct business with the state.

Motor Vehicle Administration (MVA): MVA, and the Driver License, Driver Control and Titles Sections implemented a digital imaging process for storing and retrieving critical driver and motor vehicle files, replacing the process of microfilming. The use of imaging has improved MVA's ability to connect and interact with County Clerks, the Department of Transportation, judicial entities, federal agencies and the public concerning driver, motor vehicle, citation and accident information.

Driver License Section: The continuation of the central issuance of driver license documents and identification cards continues to improve the information stored on license and cardholder records making the resulting documents more accurate. Combined with the facial recognition program, central issuance allows the Section to monitor photo documents that are mailed to licensees. In conjunction with the Section's effort to verify license and cardholder Social Security Numbers and other data, the Section began verifying information in real-time using the Social Security On-Line Verification (SSOLV) program.

Driver Control Section: This last year, the Driver Control Section began receiving citations electronically from courts. This process has reduced the backlog of citations and data entry errors. The Driver Control Section was given access to retrieve "Electronic Declaration Sheets" from the Colorado Motorist Insurance Identification Database's "Interactive Inquiry" web site. This site allows authorized users to inquire into the current and historical insurance history of a registered vehicle.

Emissions and Investigations Sections: The Investigations Section opened 985 new cases in calendar year 2004, with an additional 245 cases opened in the first 6 months of 2005. The Section expanded its outreach to law enforcement and the banking and retail sectors by offering document recognition training and assistance with identity theft cases. The Section continues to use the Facial Recognition System as a valuable tool to discover and prevent fraud. The Section is increasing its activity with other agencies and employers to conduct "spot checks" of valid commercial and regular driver license and identification cards.

The Emissions Section implemented Rapid Screen in October 2004. The number of vehicles eligible for Rapid Screen continues to increase monthly. Rapid Screen saves time by allowing a vehicle to pass a mobile roadside emissions testing site without having to visit a fixed Envirotest facility. Motorists who use this system are notified if they have passed roadside emissions tests on their registration renewal cards. Motorists can pay the roadside emission test fee along with their registration renewal fees directly to the County Clerks either in person or by mail.

Titles and Registrations Section: This last year, the license plate inventory for the State was successfully reduced by almost 400,000 plates through a license plate redistribution plan. Strategic planning and a cooperative effort by County Motor Vehicle offices across the state to relocate excess license plate inventory from county to county proved highly successful in meeting the needs of citizens in registering their vehicles.

Resources were reallocated within the Titles Section to establish an Audit and Compliance Unit. This group has become a valuable resource for individuals, tow carriers and law enforcement agencies that are involved in the abandoned vehicle process. The Audit and Compliance Unit works closely with the Public Utilities Commission in resolving complaints and other issues related to abandoned vehicles.

Additionally, the Titles and Registrations Training Program has been expanded to provide training to law enforcement agencies, tow carriers, licensed dealers and county motor vehicle staff. The staff assigned to this effort has provided training on basic titling procedures, abandoned vehicle processes and title fraud.

The Section also has moved forward with expanding the Colorado Fleet Registration Program. Staff are working with stakeholders to further implement the process of allowing plates to be issued to fleet vehicles that do not require a year or month tab. The Section has received approximately 82 applications from fleet operators who are interested in participating in the program. The program is both beneficial and cost effective for the Motor Vehicle Division as well as fleet owners.

TAXATION BUSINESS GROUP

Taxpayer Service Division: The Special Tax Accounting Section assumed management of fuel tax administration for the Department. The Group made a number of changes that included increased assessments and refunds, modifications to the Colorado Fuel Tracking System to create risk-based edits that identify errors in fuel tax reporting, and procedures for fuel tax assessments and penalties. The Program also assumed management of the International Fuel Tax Agreement (IFTA) for Colorado, and made a number of enhancements, including implementation of Peer Review recommendations to ensure that Colorado's IFTA program is in compliance with the Agreement. The Section also initiated a "smart" web-based IFTA tax return that performs a number of calculations and other functions to check the accuracy of tax returns that are filed.

This last fiscal year the Division developed web-based and telephone "zero filer" systems that allow taxpayers with no sales, wage withholding or retailer's use tax liability to save time by filing expedited "zero" tax returns with the Department.

The Call Center further reduced average wait times to less than 3.5 minutes. Additionally, for the third consecutive year, the Call Center had a zero percent blockage rate on calls to its main service telephone lines.

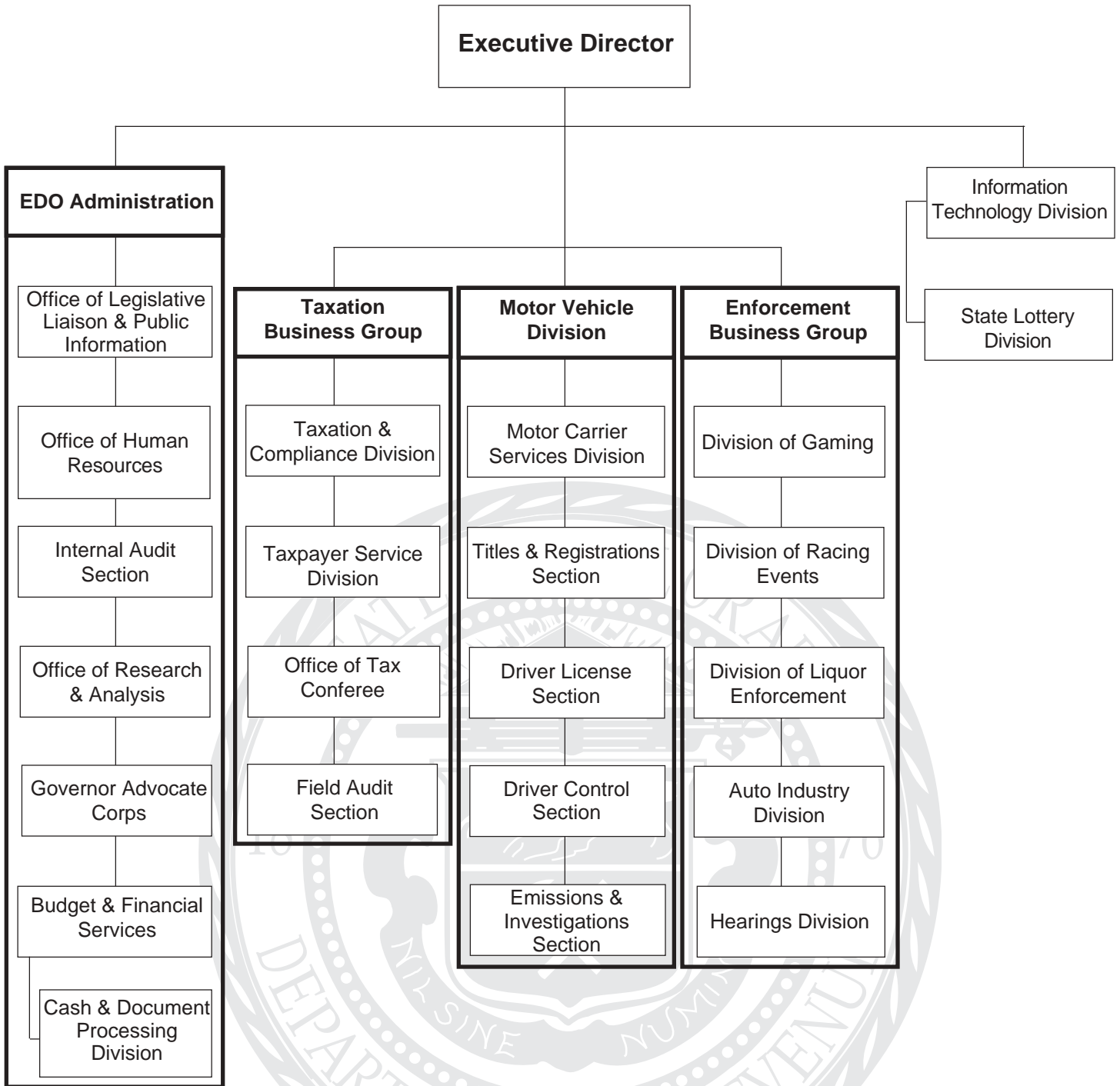
Taxation and Compliance Division: The Collections Section completed a program to automatically place delinquent tax accounts with collection agencies thereby greatly increasing the efficiency of the collection process. The Compliance Program began posting information regarding seizures and sales on the Department's internet web site. This will allow the state to better recover tax delinquencies from non-paying businesses that have their property seized by the Department.

The Field Audit Section's five new Senior Revenue Agents continued to gain experience and assessed nearly \$5 million in delinquent taxes. Additionally, the Field Audit Section assessed and refunded over \$130 million in taxes. The Fair Share Section's six new FTE helped the section assess over \$140 million during FY2004-05, \$5 million more than projected. The section continued its in-depth review of income tax credits and modifications.

Office of Tax Conferee: The Office closed 184 cases for the period. This resulted in a net reduction of 23 cases in the Office's inventory. Of the 184 cases closed, 70 were related to capital gains (65 were tax year 2000 and 5 were from other tax years). The Office also had a 93 percent success rate for holding the first informal conference with taxpayers within 90 days of assignment.

COLORADO DEPARTMENT OF REVENUE

Functional Organization Chart



NET COLLECTIONS BY SOURCE

Fiscal Years 2004 and 2005

	2004	2005	Percent of 2005 Revenues Collected	Year-to- Year Percent Change
STATE TAXES				
SALES, USE, AND EXCISE				
Alcoholic Beverages	\$31,317,458	\$31,593,107		
Aviation Fuel	11,695,154	16,008,282		
Cigarette	53,452,423	114,997,432		
Highway Fuel	559,113,564	546,409,841		
Limited Stakes Gaming	97,677,387	99,092,380		
Racing	4,503,504	3,832,559		
Sales	1,770,246,572	1,847,622,680		
Tobacco Products	11,690,814	15,108,545		
Use	138,999,276	155,442,626		
Subtotal	\$2,678,696,152	\$2,830,107,453	34.1%	5.7%
INCOME				
Individual	\$3,392,272,892 1/	\$3,738,994,787		
Corporate	239,591,004 2/	315,834,496		
Fiduciary	21,617,861	31,740,701		
Subtotal	\$3,653,481,756	\$4,086,569,985	49.3%	11.9%
ESTATE & INHERITANCE				
Estate	\$50,145,388	\$22,762,956		
Inheritance/Gift	0	0		
Subtotal	\$50,145,388	\$22,762,956	0.3%	-54.6%
SEVERANCE	\$115,883,824	\$145,113,695	1.7%	25.2%
LOCAL TAXES				
Baseball Stadium District Taxes	\$155,010	\$98,246		
City Sales Taxes	112,433,113	119,413,842		
County Lodging Taxes	2,974,257	3,294,096		
County Sales Taxes	347,486,039	375,991,178		
County Transit Sales Taxes	14,145,447	15,310,772		
Football Stadium District Taxes	36,311,670	37,605,183		
Local Improvement District Taxes	3,882,453	3,792,037		
Local Marketing District	1,557,771	1,874,746		
MV Specific Ownership—Classes A & F	10,449,320	10,560,635		
RTD Sales and Use	214,776,647	284,548,096		
Rural Transportation Authority	2,558,289	26,554,149		
SCFD Sales and Use	35,869,420	37,410,061		
Short-term Rental Taxes	119,780	119,859		
Subtotal	\$782,719,215	\$916,572,900	11.0%	17.1%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$170,658,203	\$181,872,485		
Motor Vehicle Operator Licenses	14,293,260	14,694,173		
Emissions	7,305,360	7,689,052		
Titles	8,913,719	8,817,036		
Drivers License Express Consent Fees	762,920	615,200		
IRP Due Other States	6,198,857	4,440,760		
License Reinstatement Fees	3,024,490	3,241,835		
Motor Vehicle Financial Responsibility	9,873	-5,449		
Motor Vehicle Penalty Assessments	7,163,956	8,747,553		
Motor Vehicle Dealer/Sales Licenses	2,057,915	1,771,834		
Motor Vehicle Manufacturer Licenses	142,623	84,528		
Motorist Insurance Identification Database	2,185,990	2,240,461		
Passenger Mile Tax	536,966	555,798		
60-Day Harvest Permit	73,058	44,876		
Subtotal	\$223,327,190	\$234,810,140	2.8%	5.1%

NET COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 2004 and 2005

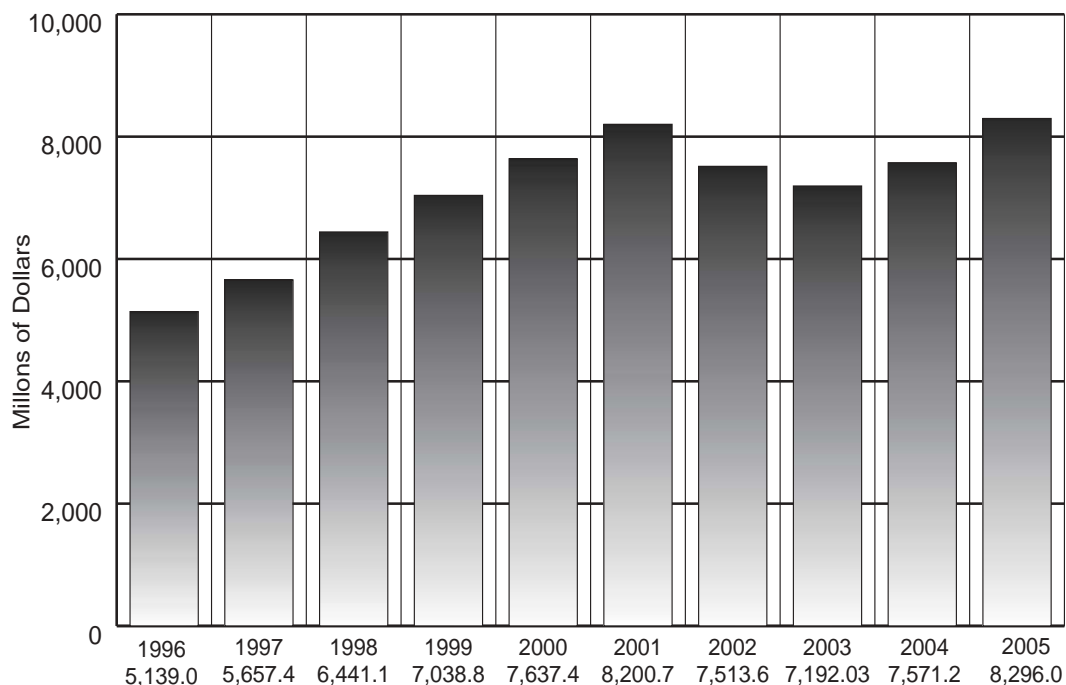
	2004	2005	Percent of 2005 Revenues Collected	Year-to- Year Percent Change
REGULATORY AND BUSINESS				
Cigarette Licenses	\$800	\$758		
Liquid Petroleum Inspection Fee	86,540	160,635		
Liquor Licenses	2,906,131	2,814,673		
Liquor Licenses/85% City	2,133,404	2,399,469		
Liquor Licenses 85% County	507,439	456,270		
Limited Stakes Gaming	732,729	942,049		
PUC Utility Supervision Fees	9,212,366	8,856,408		
Other PUC Hazardous Fees	126,727	96,028		
Racing Licenses/Fees	2,115,284	1,855,174		
Recycled Tire Fees	2,508,842	3,040,633		
Restaurant Licenses/Fees	539,298	538,411		
Sales Tax Licenses	2,336,376	311,116		
Special Fuel Licenses and Permits	6,821	6,530		
Tobacco Products Licenses/Fines	5,792	7,773		
Trade Name Fees	532,748	514,041		
Underground Storage Tank Surcharge	26,748,838	26,451,444		
Subtotal	\$50,500,134	\$48,451,412	0.6%	-4.1%
OTHER RECEIPTS				
Miscellaneous Receipts	\$15,246,720	\$10,136,891		
Revenue Department Service Fees	967,172	680,916		
Traumatic Brain Injury Fee Surcharge	260,991	808,143		
Subtotal	\$16,474,883	\$11,625,950	0.1%	-28.3%
NET COLLECTIONS	\$7,571,228,542	\$8,296,014,491	100.0%	9.6%

1/ Includes \$487,302 refunded under Article X, Section 20 of the State Constitution.

2/ Includes \$2,789 refunded under Article X, Section 20 of the State Constitution.

NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1996 to 2005



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

Fiscal Year 2005

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRATION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$37,490,481	\$37,263,519	\$1,921,658	5.1%
State Sales Tax 2/	1,855,762,872	1,847,622,680	5,338,606	0.3%
State Use Tax 2/	161,189,057	155,442,626	347,265	0.2%
Cigarette and Tobacco 2/	131,591,845	130,114,507	203,921	0.2%
Income Tax	4,770,042,350	4,086,569,985	19,169,884	0.4%
Death and Gift Tax 2/	28,553,342	22,762,956	82,189	0.3%
Racing	5,688,025	5,687,734	1,886,149	33.2%
Regulatory and Business	41,371,600	41,321,029	1,489,317	3.6%
Other Receipts, Fees, etc. 3/	23,730,852	23,522,404	267,347	1.1%
TOTAL GENERAL FUND	\$7,055,420,422	\$6,350,307,440	\$30,706,337	0.4%
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes 4/	\$556,914,866	\$547,079,535	\$10,884,870	2.0%
Vehicle Registrations 5/	193,160,676	192,974,858	14,014,475	7.3%
Operators Licenses & Control 6/	19,765,677	19,754,528	12,458,673	63.0%
All Other Motor Vehicle 7/	11,017,181	10,965,246	1,547,631	14.0%
Emissions	7,689,755	7,689,052	1,264,167	16.4%
TOTAL HIGHWAY USERS TAX FUND	\$788,548,156	\$778,463,219	\$40,169,816	5.1%
OTHER COLLECTIONS:				
Gaming	\$100,037,486	\$100,034,429	7,089,995	7.1%
Severance Tax	157,073,634	145,113,695	346,896	0.2%
Local Government Sales Tax	908,720,751	906,012,265	9,635,073	1.1%
Other Special Funds 8/	17,569,342	16,083,443	20,000,702	113.8%
TOTAL OTHER	\$1,183,401,213	\$1,167,243,832	\$37,072,665	3.1%
TOTAL ALL FUNDS	\$9,027,369,791	\$8,296,014,491	\$107,948,818	1.2%

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

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

3/ Includes miscellaneous collections and voter registration costs.

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

5/ Includes vehicle registration fees and ownership taxes.

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

7/ Includes penalty assessments and other miscellaneous collections.

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

COST OF ADMINISTRATION

Fiscal Years 1996 to 2005

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2005	\$9,027,369,791	\$107,948,818	1.20%
2004	8,335,854,177	104,393,751	1.25
2003	7,981,969,628	110,484,770	1.38
2002	8,012,213,761	107,136,494	1.34
2001	8,653,902,089	108,855,606	1.26
2000	8,149,688,523	102,687,504	1.26
1999	7,507,073,037	100,985,427	1.35
1998	6,917,177,354	100,081,074	1.45
1997	6,121,435,683	92,556,783	1.51
1996	5,548,885,904	79,059,932	1.42

1/ Administration excludes county clerk fees

CASH AND DOCUMENT PROCESSING

Fiscal Years 2003 to 2005

Deposit Activity	2003	2004	2005
Total Dollars Deposited	\$7,898,433,218	\$8,323,321,226	\$9,006,005,234
Deposit by Check	3,784,958,226	3,677,210,945	3,878,264,279
Deposit by Third Party Payment Processing	187,527,593	176,776,620	172,319,759
Deposit by EFT Payments	3,925,947,399	4,469,333,661	4,955,421,196
Total Deposit Transactions	3,206,027	3,436,446	3,517,161
Transactions by Check	2,399,018	2,606,255	2,674,053
Transactions by Third Party Payment Processing	255,155	218,916	193,496
Transactions by EFT Payments	551,854	611,275	649,612
Individual Income Tax Processing			
Total Individual Income Tax Returns	1,979,595	1,974,728	1,995,089
Paper	1,268,383	1,168,335	1,077,408
Electronic	711,212	806,393	917,681
Fed/State Electronic Filing (FSEF)	615,100	697,693	791,801
Netfile	67,218	78,291	102,871
Telefile	28,894	30,409	23,009
Total Individual Income Tax Refunds	1,373,864	1,366,136	1,373,399
Total Individual Income Tax Payments	430,795	426,628	444,382
Total Individual Income Tax \$0 Returns	174,936	181,964	177,308
Business Tax Processing Time (from receipt to posting)			
All Mailroom Documents Received			
% Processed within 5 days	54.99%	34.32%	37.79%
% Processed within 10 days	93.81%	83.22%	88.41%
% Processed within 20 days	97.14%	92.67%	95.93%
% Processed within 30 days	97.50%	97.10%	96.46%
Sales Tax Documents Received			
% Processed within 5 days	49.77%	35.59%	36.73%
% Processed within 10 days	96.69%	92.75%	92.34%
% Processed within 20 days	99.78%	99.43%	99.41%
% Processed within 30 days	99.95%	99.93%	99.94%
Income Tax Refund Processing Time (From receipt through issue date of the warrant)			
Refund Processed within 14 days	70.98%	83.23%	73.25%
Refund Processed within 21 days	97.58%	99.38%	95.12%
Refund Processed within 28 days	99.78%	99.70%	98.63%
Refund Processed within 45 days	99.95%	99.96%	99.50%
Number of Direct Deposits	497,910	555,308	608,209
Creating and Maintaining Business Tax Accounts			
Taxpayer Accounts & Branches Created	69,570	79,419	60,332
Taxpayer Accounts Maintained	390,840	401,861	294,408
Microfilm Activities			
Documents Filmed	8,252,955	8,178,440	7,725,732
Documents Retrieved	72,312	76,186	63,771
Forms Requests			
Orders Filled 1/	78,921	78,551	74,703
Forms Mailed	552,450	510,581	448,218
Mail Services			
Total Pieces Mailed	7,309,329	6,708,336	6,300,012

1/ Includes telephone and written requests

TAXATION BUSINESS GROUP ACTIVITIES

Fiscal Years 2001 to 2005

Assessments	2001	2002	2003	2004	2005
Fairshare	\$69,333,469	\$128,722,893	\$119,039,370	\$194,224,105	\$133,891,340
Field Audit	76,664,167	55,467,022	54,581,698	60,278,059	115,694,875
Taxpayer Services	25,545,088	81,792,389	60,378,164	71,293,836	64,785,560
Total	\$171,542,724	\$265,982,304	\$233,999,232	\$325,796,000	\$314,371,775
Delinquent Collections	\$177,770,930	\$153,426,392	\$161,283,966	\$181,177,107	\$188,408,657
Department Web Hits	8,803,276	10,224,417	13,551,312	14,584,711	12,823,349

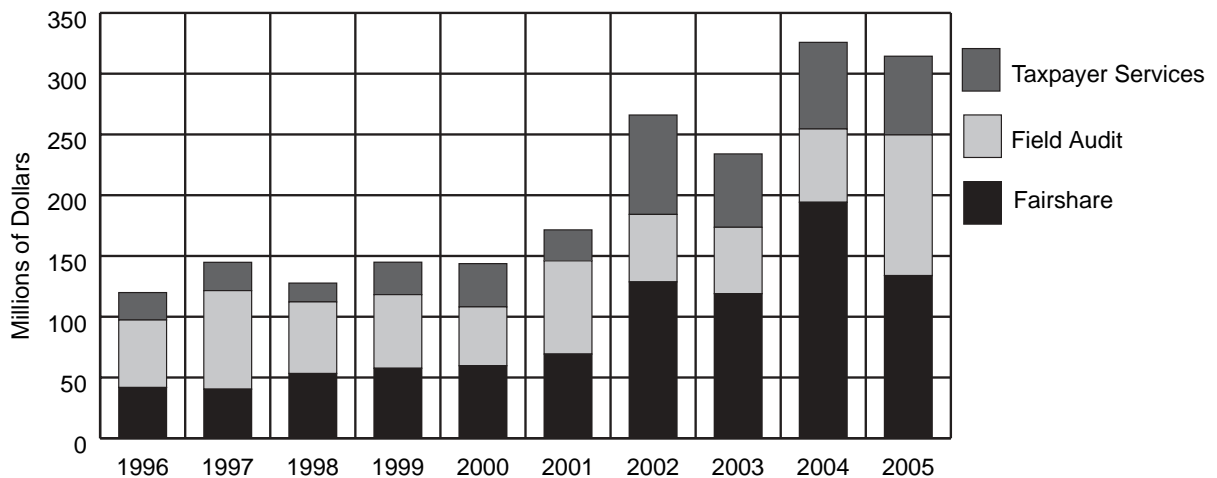
Call Center Call Activity 1/

Calls answered by Interactive Voice Response System	671,401	532,415	539,131	514,551	482,881
Calls answered by Symposium Tax Information Scripts	192,163	271,796	219,852	183,277	181,002
Calls answered by Agents	376,069	359,220	242,278	287,845	292,226
Total Calls Answered	1,239,633	1,163,431	1,001,261	985,673	956,109

1/ The Call Center corrected historical data on total calls answered to include all calls where a taxpayer received assistance. As more taxpayers have their basic questions answered through the automated services offered by the Call Center and by services on the Tax Group's Internet site, the calls that reach the Call Center are more complex in nature.

TOTAL ASSESSMENTS-ALL SOURCES

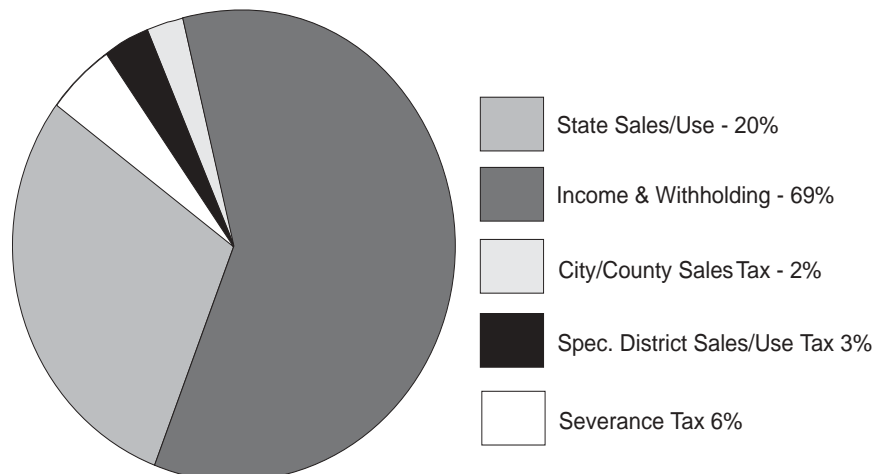
Fiscal Years 1996 to 2005



Taxpayer Services	22.6	23.3	15.5	26.7	35.6	25.5	81.8	60.4	71.3	64.8
Field Audit	55.5	81.1	58.9	60.6	48.4	76.7	55.5	54.6	60.3	115.7
Fairshare	41.8	40.4	53.3	57.6	59.7	69.3	128.7	119.0	194.2	133.9

FIELD AUDIT ASSESSMENTS BY TYPE OF TAX

Fiscal Year 2005



POPULATION BY COUNTY

COUNTY	1990 CENSUS	2000 CENSUS	2003 ESTIMATE	2004 ESTIMATE	2003 - 2004 CHANGE IN POPULATION	2004 RANK
Adams	265,038	363,857	385,262	394,257	8,995	5
Alamosa	13,617	14,966	15,545	15,643	98	31
Arapahoe	391,511	487,967	520,501	527,752	7,251	4
Archuleta	5,345	9,898	11,196	11,464	268	37
Baca	4,556	4,517	4,348	4,305	-43	53
Bent	5,048	5,998	6,397	6,367	-30	46
Boulder	225,339	291,288	283,043	284,996	1,953	6
Broomfield			43,484	44,634	1,150	16
Chaffee	12,684	16,242	16,753	16,833	80	27
Cheyenne	2,397	2,231	2,184	2,157	-27	58
Clear Creek	7,619	9,322	9,649	9,509	-140	39
Conejos	7,453	8,400	8,457	8,495	38	40
Costilla	3,190	3,663	3,729	3,738	9	56
Crowley	3,946	5,518	5,812	5,827	15	49
Custer	1,926	3,503	3,896	3,937	41	55
Delta	20,980	27,834	29,662	30,080	418	18
Denver	467,610	554,636	566,173	568,913	2,740	1
Dolores	1,504	1,844	1,848	1,836	-12	59
Douglas	60,391	175,766	225,694	239,166	13,472	8
Eagle	21,928	41,659	46,927	47,990	1,063	13
El Paso	397,014	516,929	547,566	554,585	7,019	2
Elbert	9,646	19,872	22,220	22,453	233	22
Fremont	32,273	46,145	47,571	47,449	-122	14
Garfield	29,974	43,791	48,396	49,325	929	12
Gilpin	3,070	4,757	4,912	4,903	-9	51
Grand	7,966	12,442	13,732	13,943	211	34
Gunnison	10,273	13,956	13,994	14,190	196	32
Hinsdale	467	790	804	838	34	63
Huerfano	6,009	7,862	8,060	7,969	-91	41
Jackson	1,605	1,577	1,594	1,573	-21	60
Jefferson	438,430	527,056	529,479	532,723	3,244	3
Kiowa	1,688	1,622	1,543	1,526	-17	61
Kit Carson	7,140	8,011	8,054	7,954	-100	42
La Plata	32,284	43,941	46,790	47,173	383	15
Lake	6,007	7,812	7,904	7,933	29	43
Larimer	186,136	251,494	265,489	269,138	3,649	7
Las Animas	13,765	15,207	16,302	16,242	-60	30
Lincoln	4,529	6,087	6,152	6,021	-131	48
Logan	17,567	20,504	21,915	21,821	-94	24
Mesa	93,145	116,255	125,072	127,808	2,736	11
Mineral	558	831	906	952	46	62
Moffat	11,357	13,184	13,349	13,426	77	35
Montezuma	18,672	23,830	24,551	24,826	275	21
Montrose	24,423	33,432	36,116	36,933	817	17
Morgan	21,939	27,171	28,244	28,357	113	19
Otero	20,185	20,311	19,754	19,664	-90	26
Ouray	2,295	3,742	4,030	4,177	147	54
Park	7,174	14,523	16,120	16,368	248	28
Phillips	4,189	4,480	4,548	4,622	74	52
Pitkin	12,661	14,872	16,421	16,268	-153	29
Prowers	13,347	14,483	14,163	14,023	-140	33
Pueblo	123,051	141,472	148,707	149,728	1,021	10
Rio Blanco	6,051	5,986	6,033	6,102	69	47
Rio Grande	10,770	12,413	12,886	13,181	295	36
Routt	14,088	19,690	21,366	21,671	305	25
Saguache	4,619	5,917	6,365	6,517	152	45
San Juan	745	558	570	576	6	64
San Miguel	3,653	6,594	7,173	7,222	49	44
Sedgwick	2,690	2,747	2,755	2,687	-68	57
Summit	12,881	23,548	27,114	27,443	329	20
Teller	12,468	20,555	22,156	22,119	-37	23
Washington	4,812	4,926	5,092	4,954	-138	50
Weld	131,821	180,936	209,909	217,781	7,872	9
Yuma	8,954	9,841	10,018	9,960	-58	38
STATE TOTALS	3,294,473	4,301,261	4,586,455	4,653,023	66,568	

Department of Revenue Locations

DRIVER'S LICENSE LOCATIONS

FULL-SERVICE OFFICES —

Akron, Alamosa, Aurora, Boulder, Burlington, Canon City, Cheyenne Wells, Colorado Springs-Austin Bluffs Parkway, Cortez, Craig, Delta, Denver, Durango, Eads, Fort Collins, Fort Morgan, Frisco, Glenwood Springs, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, Julesburg, La Junta, Lamar, Leadville, Longmont, Meeker, Montrose, Northglenn, Nucla, Pagosa Springs, Parker, Pueblo, Rangely, Salida, Springfield, Steamboat Springs, Sterling, Trinidad, Walden, Walsenburg, Wray, Yuma

LIMITED SERVICE OFFICES —

Arapahoe County, Broomfield, Colorado Springs (Cascade and Chapel Hills), Grand County, Kiowa, Lakewood, Littleton, Saquache, Widefield

AIR CARE COLORADO TESTING STATIONS—

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

TAXPAYER SERVICE CENTERS —

Colorado Springs 1/, Denver, Fort Collins 1/, Grand Junction, Pueblo 1/

LIQUOR ENFORCEMENT OFFICES —

Colorado Springs, Denver, Grand Junction, Greeley, Pueblo

LIMITED STAKES GAMING OFFICES —

Central City, Cripple Creek, Lakewood

LOTTERY OFFICES —

Denver, Fort Collins 1/, Grand Junction, Pueblo (headquarters)

PORTS OF ENTRY LOCATIONS —

PRIMARY PORTS —

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

MOBILE PORT ASSIGNMENT AREAS —

Locations above and one in the Denver Metro area

COMPLIANCE DISTRICT OFFICES —

Colorado Springs 1/, Denver, Durango, Fort Collins 1/, Grand Junction, Greeley, Pueblo

FIELD AUDIT DISTRICT OFFICES —

Colorado Springs 1/, Denver, Fort Collins 1/, Grand Junction, Pueblo 1/, Colorado; San Francisco, California; New York City area; Dallas, Texas

RACING OFFICE —

Lakewood

1/ 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 1/
Spirituuous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$10/ton

1/ 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 sales, or used in the state.

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

Cigarette & Tobacco Products:

Title 39, Articles 28, 28.5

Cigarettes	.84¢/package 42 mills/cigarette)
Other Tobacco Products	40% 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. Distributors remit the tax by the 10th day of the month subsequent to purchase. They receive a 3% discount on the 20¢/package tax (but not on the new 64¢/package tax) for collection and remittance. (SB 03-317 reduces the cigarette discount to 3% for stamp collection expense on sales occurring on or after July 1, 2003 but before July 1, 2005).

Tobacco product distributors file quarterly returns. Taxes are due by the 20th day of the month that follows the end of a quarter. Distributors deduct 2 1/3% of the first 20% of the tax (but not on the new 20% tax) for collection and remittance. (SB 03-317 reduces the tobacco product vendor fee to 2 1/3% for sales occurring on or after July 1, 2003 but before July 1, 2005).

Estate:

Title 39, Article 23.5

Colorado imposes a tax in an amount equal to the state death tax credit allowable by federal estate tax law. Beginning in 2000, Congress began phasing out this credit by 25% each year. The credit was completely phased out effective December 31, 2004.

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.

Gaming:

Title 12, Article 47.1

AGP 1/	AGP Tax Rate
\$0 - \$2,000,000	0.25%
\$2,000,001 - \$4,000,000	2.0%
\$4,000,001 - \$5,000,000	4.0%
\$5,000,001 - \$10,000,000	11.0%
\$10,000,001 - \$15,000,000	16.0%
\$15,000,000 +	20.0%

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

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

Income:

Title 39, Article 22

Individuals, Fiduciaries, and Corporations 4.63% of Colorado taxable income 1/
1/ Colorado taxable income is federal taxable income with Colorado modifications and adjustments.

Income tax is imposed upon the privilege of earning or receiving income in the state. Individuals and fiduciaries may be residents or non-residents. The proportion of a taxpayer's or entity's income allocated to Colorado determines tax liability. Residents are allowed credits for tax payments to other states. In general, an annual return is required to be filed by the 15th day of the 4th month following the tax year's close. Other requirements are imposed for withholding and estimated payments.

Mileage and Fuel:

Title 42, Article 3

Title 39, Article 27

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

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

Gasoline tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on gross gallons acquired less a 2% shrinkage allowance. Using net gallons, the tax is computed less a 1/2% allowance for collection costs.

Special fuel tax is imposed on licensed distributors acquiring special fuel for storage and subsequent sales based on gross gallons. The tax is computed less a 1% allowance for collection costs.

Both gasoline and special fuel tax are reported each month on a gasoline and special fuel distributor's monthly report, which is due on the 25th day following the end of the reporting month. Owners and operators of commercial interstate operated vehicles pay the special fuel tax each quarter based on the amount of fuel used on Colorado roads. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

**Motor Vehicle and Driver's Licenses:
Title 42**

Basic State Vehicle Registration Fees: 1/

Passenger Vehicles

Weight	Fee
2,000 lbs. or less	\$6.00
2,001 to 4,500 lbs.	\$6.00 + 20¢/100 lbs. above 2,000
4,501 lbs. and over	\$12.50 + 60¢/100 lbs. above 4,500

Passenger Buses for Hire

\$25.00 + \$1.70/seat for 1 to 14 seats; \$1.25/seat for each seat over 14

School Buses

\$15.00 + 50¢/seat over 25

Motorcycles

\$3.00

Motor Homes

2,000 lbs. or less	\$6.00
2,001 – 4,500 lbs.	\$6.00 + 20¢/100 lbs. above 2,000
4,501 – 6,500 lbs.	\$12.50 + 60¢/100 lbs. above 4,500
6,501 lbs. and over	\$24.50 + 30¢/100 lbs. above 6,500

Farm Trucks and Truck Tractors

2,000 lbs. or less	\$6.20
2,001 – 4,500 lbs.	\$6.20 + 20¢/100 lbs. above 2,000
4,501 – 5,000 lbs.	\$13.10 + 60¢/100 lbs. above 4,500
5,001 – 10,000 lbs.	\$15.50 + 45¢/100 lbs. above 5,000
10,001 – 16,000 lbs.	\$38.00 + \$1.20/100 lbs. above 10,000
16,000 lbs. and over	\$110.00 + \$1.50/100 lbs. above 16,000

Trucks Less Than 16,001 Pounds Empty Weight

2,000 lbs. or less	\$7.60
2,001 – 3,500 lbs.	\$7.80 + 20¢/100 lbs. above 2,000
3,501 – 4,500 lbs.	\$16.10 + 60¢/100 lbs. above 3,500
4,501 – 10,000 lbs.	\$35.00 + \$2.00/100 lbs. above 4,500
10,001 – 16,000 lbs.	\$144.50 + \$1.50/100 lbs. above 10,000

Intrastate/Interstate Trucks and Truck Tractors

Private Carriers:

Declared Gross Vehicle Weight	
16,001 – 30,000 lbs.	\$330 - \$490
30,001 – 48,000 lbs.	\$770 - \$1,130
48,001 – 74,000 lbs.	\$1,150 - \$1,850
74,001 lbs. and over	\$1,975

Common or Contract Carriers

Declared Gross Vehicle Weight	
16,001 – 30,000 lbs.	\$440 - \$660
30,001 – 48,000 lbs.	\$770 - \$1,130
48,001 – 74,000 lbs.	\$1,430 - \$2,260
74,001 lbs. and over	\$2,350

Vehicles Operated Less Than 10,000 Miles Per Year

Declared Gross Vehicle Weight	
16,001 – 30,000 lbs.	\$330 - \$380
30,001 – 48,000 lbs.	\$440 - \$580
48,001 – 74,000 lbs.	\$600 - \$690
74,001 lbs. and over	\$710

Trailers

2,000 lbs. or less	\$3.00
2,001 lbs. and over	\$7.50

Semitrailers

\$7.50

Trailer Coaches

\$3.00

Special Laden Weight Registration Fees

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.

Declared Gross Vehicle Weight

10,001 – 30,000 lbs.	\$60
30,001 – 60,000 lbs.	\$70
60,001 lbs. and over	\$80

Temporary Commercial Registration Permit

In lieu of paying fees as a private, common, contract, or low mileage carrier, the owner or operator of any farm truck or truck tractor may 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.

Vehicle Configuration

Single Unit (2 axles)	\$80
Single Unit (3 or more axles)	\$120
Combination (any number of axles)	\$200

Motor Vehicle Ownership Tax

A specific ownership tax is imposed on motor vehicles that are apportioned within the owner's county in the same manner as other property taxes. Statutory rate schedules are applied to the vehicle's taxable value by vehicle class.

Tax Class

A and B less than 16,000 lbs.

A and B 16,001 lbs. and over
C and D

F

Tax Base

75% of Manufacturers Suggested Retail Price
Full Purchase Price
85% of Manufacturers Suggested Retail Price
85% of Manufacturers Suggested Retail Price or 100% of the original retail price.

Class A includes motor vehicles and trailers used in interstate business to carry people or property.

Class B includes motor vehicles and trailers used in intrastate business to carry people or property and light trucks and recreational trucks for personal use.

Class C includes motor vehicles not included in Classes A and B (largely passenger vehicles).

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

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

Depending on the age of a vehicle, a specific ownership tax rate of between 0.45% and 2.10% is applied to a vehicle's tax base to determine ownership taxes collected at the time of registration.

\$2.00 County Clerk Hire fee; \$1.50 Road and Bridge; 50¢ Motorist Insurance Identification Database; \$1.00 Emergency Medical Services Surcharge; 50¢ Emissions Program fee for ownership Classes B, C, and D; and 25¢ Peace Officer Standards and Training (POST). Emission tested vehicles in the Air Program area also pay an additional fee of \$2.20.

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

Driver's License and ID Card Fees
Original/Renewal of Basic License:

21 to 60 years of age	\$15.60
Over 60 years of age	\$8.10

Duplicate/Reissue of License:

First Duplicate/Reissue	\$5.00
Subsequent Duplicates/Reissues	\$10.00
Motorcycle Endorsement	\$1.00
CDL Driver's Test	\$100.00
Original/Renewal of ID Card	\$4.10
ID Card 60 years of age or older	Free

1/ Depending on the class of vehicle, registration fees are increased by the following additional fees:

Pari-Mutuel Racing:
Title 12, Article 60

Horse Racing:	Tax Rate/Fee
Simulcasts:	
Handle from all wagers	0.75%
Live Racing: The greater of	
Handle from all wagers, or	0.75%
\$2,500 per race day	\$2,500
Distribution to C.S.U. School of Veterinary Medicine:	
Handle from all Exotic wagers	0.25%
Distribution of escrow for horse owners and breeders fund:	
Handle from Win, Place, and Show wagers	0.50%
Handle from Exotic wagers	1.50%

Greyhound Racing:

Handle from all in-state wagers 4.50%
Colorado-based horse and greyhound race and/or simulcast facility operators are required to remit all taxes by the 10th business day of the calendar month immediately following the month in which the sum was received and/or earned.

State Sales and Use Taxes:
Title 39, Article 26

Sales and Use Tax 2.9% of taxable value

State sales tax is imposed upon the purchase price of retail sales of tangible personal property and is remitted by vendors. If no sales tax is paid, the buyer is liable for use tax. In addition to tangible personal property, taxable sales include lodging, telephone service, restaurant food and drink sales, rental 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 2 1/3% of taxes due to cover collection expense. (SB 03-317 reduces the vendor fee to 2 1/3% for sales occurring on or after July 1, 2003, but before July 1, 2005.)

Consumer use tax is imposed on the purchaser of tangible personal property in cases where the seller did not or could not collect sales tax (e.g., purchases from an out-of-state retailer who does not collect Colorado sales tax). Use tax is deemed to be owed when the tangible personal property is actually used or after delivery is completed, as well as the keeping, storing, withdrawing from storage, moving, installing, or performing any other act by which control of the property is assumed by the purchaser. Retailer use tax applies to out-of-state vendors that sell tangible personal property to Colorado residents but that do not maintain a place of business in Colorado.

Sales Tax Glossary:

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

Wholesale Sales: Sales to other licensed dealers for the 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 and Gas Revenue:**

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

Metallic Minerals: 2/

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

Molybdenum:

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

Oil Shale:

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

Coal:

54¢ per ton. An exemption for the first 300,000 tons produced each quarter is allowed. Underground production is allowed a 50% tax credit. Lignite coal (standard D388) is given a further 50% credit.

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

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

2/ Ad valorem taxes paid or assessed are credited.

Legislative Digest

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

FUEL TAX LAWS:

HB 05-1328 Recodification of fuel statutes. Recodifies the statutes addressing the regulation of fuel products. Effective August 8, 2005.

SB 05-39 Environmental response surcharge on petroleum fuel products. Changes the environmental response surcharge on certain petroleum fuel products. If the Petroleum Storage Tank Fund balance is less than \$12 million, raises the base fee from \$25 to \$50 per tank truckload. If the balance in the fund is less than \$6 million, raises the fee from \$50 to \$75 per tank truckload. If the balance is less than \$3 million, raises the fee from \$75 to \$100 per tank truckload. On or after July 1, 2012, if the available fund balance is less than \$8 million the fee imposed is \$25 per tank truckload. Effective July 1, 2005.

SB 05-222 Gasoline and special fuel taxation. Reorganizes existing statutes that concern the taxation of gasoline and special fuel. Clarifies that both special fuel and gasoline shall be taxed by the gallon and will each be provided the same allowances for losses in transit and costs of collection. Requires electronic funds transfers for gasoline and special fuel tax remittances, and changes the due date for remittances and filing of reports. Effective July 1, 2005.

INCOME TAX LAWS:

HB 05-1024 Dropout Prevention Activity voluntary checkoff. Creates the Dropout Prevention Activity Grant Program to fund before and after school arts-based and vocational activity programs, with the goal of reducing the student dropout rate. Establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2005 but prior to January 1, 2008. Effective May 24, 2005.

HB 05-1044 Unclaimed property offset. Directs the Department to provide specified information to the state treasurer regarding persons who owe delinquent state taxes, penalties, or interest. Provides that if a person claiming unclaimed property owes delinquent state taxes, penalties, or interest in excess of \$600, the State Treasurer is to suspend payment until the offset is made. Effective August 8, 2005.

HB 05-1051 Colorado Watershed Protection Fund voluntary checkoff. Extends the voluntary income tax checkoff for the Colorado Watershed Protection Fund for tax years beginning on or after January 1, 2005 but prior to January 1, 2008. Effective June 1, 2005.

HB 05-1056 Alzheimer's Association Fund voluntary checkoff. Creates the Alzheimer's Association Fund. Establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2005 but prior to January 1, 2008. Effective May 12, 2005.

HB 05-1125 Charitable contribution deduction. For income tax years beginning on or after January 1, 2006, reduces the amount of excess state revenues necessary to trigger the method of refunding a portion of excess state revenues by providing non-itemizing state income taxpayers a charitable contribution deduction. Further provides that if voters approve a revenue change pursuant to the State Constitution at the November 2005 statewide general election, or otherwise modify the provisions of the State Constitution in a manner that provides additional revenue for expenditure by the state, then no excess state revenues are necessary for the charitable contribution deduction to be taken by non-itemizing state income taxpayers. States that if such revenue change or modification approved by the voters is for a limited time, at the end of that period the state income tax modification shall be allowed when the excess state revenues are at the level established for tax years beginning on or after income tax year January 1, 2006. Effective April 8, 2005.

HB 05-1189 Colorado CASA voluntary checkoff. Changes the name of the Court-Appointed Special Advocates (CASA) Fund to Colorado CASA - A Voice for Abused and Neglected Children Fund. Extends the voluntary income tax checkoff for tax years beginning on or after January 1, 2005 but prior to January 1, 2008. Effective June 2, 2005.

HB 05-1244 Conservation easement credit. Authorizes the Department to require additional information from taxpayers and transferees claiming an income tax credit for the donation of a perpetual conservation easement for the review of the appraisal value of the easement, the amount of the credit, and the validity of the credit based upon the Internal Revenue Code and federal regulations in effect at the time of the donation. Provides that a credit survives the death of an individual and may be claimed or transferred by the individual's estate in specified circumstances. Effective June 7, 2005.

HB 05-1251 Composite income tax return. States that a publicly-traded partnership may not file a composite income tax return or make composite tax payments on behalf of its nonresident partners. Exempts a publicly-traded partnership from the requirement either to file with the Department an agreement by each nonresident partner to pay the income tax on the partner's share of income attributable to this state or to pay the income tax on behalf of each nonresident partner. Effective August 8, 2005.

HB 05-1275 Redevelopment of contaminated land income tax credit. Extends the income tax credit for redevelopment of contaminated land from January 1, 2005 to January 1, 2010. Effective June 7, 2005.

HB 05-1290 Alternative fuel vehicles income tax credit. Maintains the level of tax credits for the purchase of vehicles using alternative fuels, which would otherwise be reduced in the year 2006, until the year 2009, and extends the tax credits, which would otherwise expire in the year 2009, to the year 2011. Effective August 8, 2005.

HB 05-1299 Income tax checkoff programs. Eliminates the provision that directs a committee of reference in each house of the General Assembly to hold a hearing prior to the termination, continuation, or reestablishment of a voluntary contribution program. Reduces the minimum amount that each voluntary contribution program is required to receive for each income tax year to \$75,000 for the voluntary contribution to appear on the state income tax return form in the following income tax year. Expands the maximum number of voluntary contribution programs that are allowed to appear on the state income tax return form for any income tax year to fifteen. Effective August 8, 2005.

HB 05-1314 Income tax credit for aircraft manufacturers that employ new employees. For income tax years beginning on or after January 1, 2006 but prior to January 1, 2017, allows any aircraft manufacturer that is located in an aviation development zone, that employs at least 10 full-time employees within the zone, and that hires one or more new employees during the income tax year an income tax credit in an amount equal to \$1,200 for each new employee working within the zone, prorated according to the number of months the new employee was employed by the aircraft manufacturer during the income tax year. States that the income tax credit is non-refundable but may be carried forward as a credit against a subsequent years' tax liability for up to five years. Effective August 8, 2005.

HB 05-1317 Income tax temporary rate reduction. For any state fiscal year beginning on or after July 1, 2010, requires a temporary reduction of the state income tax rate from 4.63 percent to 4.5 percent of federal taxable income to refund a portion of the excess state revenues that are required to be refunded pursuant to Article X Section 20, of the State Constitution (TABOR), if the amount of state revenues in excess of the limitation on state fiscal year spending imposed by TABOR exceeds the estimated amount by which state revenues would be decreased as the result of the reduction in the state income tax rate. Specifies that the state income tax rate shall be reduced for the income tax year beginning during the calendar year in which the state fiscal year ended. Requires the Department to estimate the amount by which state revenues would be decreased as the result of a reduction in the state income tax rate. Requires the Department to use the most recent data available from Legislative Council staff in estimating the amount by which state revenues would be decreased. Requires the Department to notify the Executive Committee of the Legislative Council of the decrease in state revenues estimated and the basis for such estimate. This act is contingent upon voter approval of Referendum C at the November, 2005 statewide general election.

SB 05-52 Military Family Relief Fund voluntary checkoff. Creates the Military Family Relief Fund and establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2005 but prior to January 1, 2008. Effective May 27, 2005.

LIQUOR AND TOBACCO ENFORCEMENT LAWS:

HB 05-1183 Furnishing alcohol to minor penalties and mitigation. Increases the penalty for furnishing alcohol to a person under 21 years of age from a class 2 to a class 1 misdemeanor. Raises the fine for the offense of illegal possession or consumption of alcohol by an underage person. Requires the court to order a defendant for a second or subsequent conviction for underage possession of alcohol to complete an alcohol evaluation or attend an alcohol education program or an alcohol treatment program. Makes a third or subsequent conviction for underage possession of alcohol a class 2 misdemeanor. Establishes liability for a social host who provides a person under 21 years of age a place to consume alcohol if the person then causes damages. Effective July 1, 2005.

HB 05-1236 Alcohol beverage licenses. Establishes that, except with regard to a club license, any owner, part owner, shareholder, or person interested directly or indirectly in one kind of retail on-premises alcohol beverage license may have an interest in other kinds of retail on-premises alcohol beverage licenses. Effective August 8, 2005.

SB 05-34 Alcohol without liquid device. Prohibits the possession, sale, purchase, and use of certain devices that create alcohol vapor from a mixture of alcohol beverage and oxygen. Makes it a class 2 misdemeanor to violate the prohibition. Authorizes the state or a local alcohol beverage licensing authority to suspend or revoke the liquor license of a person who violates the prohibition. Exempts certain hospitals, state institutions, private colleges and universities, pharmaceutical companies, and biotechnology companies from the prohibition. Effective July 1, 2005.

SB 05-58 Removal of partially consumed container of vinous liquor. Expands the types of alcohol beverage licensees that may allow a customer to reseal and remove one partially consumed bottle of vinous liquor from the premises of the licensee under certain circumstances. Effective April 22, 2005.

SB 05-95 Limited winery license. Allows persons who produce 100,000 gallons or less of wine from grapes, fruit, and other agricultural products in Colorado to be licensed as a limited winery. Allows a licensed limited winery or a manufacturer that is licensed to manufacture vinous liquor to obtain a wine festival permit. Allows a licensed winery to affix the phrase "Colorado Grown" to wine that contains 100 percent Colorado agricultural products. Effective June 1, 2005.

MOTOR CARRIER SERVICES LAWS:

HB 05-1011 Trash and recyclables loads. Exempts a transporter of trash and recyclables from covering a load, or utilizing equivalent technology, when the vehicle is loaded in such a manner, or the nature of the load is such, that the contents will not escape from the vehicle. Effective April 5, 2005.

SB 05-9 Human waste dumping. Increases the amount of the fine for illicit disposal of containers of human waste on or along a state highway from \$35 plus a \$5.20 surcharge to a flat fine of \$500. Effective April 5, 2005.

MOTOR VEHICLE AND TRAFFIC LAWS:

HB 05-1008 Motor Vehicle Business Group name change. Changes statutory references to the Motor Vehicle Business Group in the Department of Revenue to the Division of Motor Vehicles. Effective July 1, 2005.

HB 05-1019 Motor vehicle applicants or registrants personal identification number. Requires applications for registration and filing of a certificate of title to a class C, D, or F motor vehicle to contain the applicant's or registrant's personal identification number as provided on a state-issued driver's license or one that is assigned by the Department. Effective January 1, 2007.

HB 05-1045 Radar jamming device. Makes it a class 2 misdemeanor traffic offense to use, possess, or sell a radar jamming device or to operate a motor vehicle containing a radar jamming device. Excludes certain equipment from the definition of a radar jamming device. Specifies that radar jamming devices may be confiscated and destroyed by court order. Effective July 1, 2005.

HB 05-1068 Registration of personalized license plates. Authorizes a person to reserve the unique combination of letters or numbers issued as a personalized license plate after the motor vehicle is no longer registered for an annual fee of \$25. Effective April 7, 2005.

HB 05-1069 Collectors of emergency vehicles. Authorizes a collector of a fire engine, fire suppression vehicle, or ambulance to possess emergency signal lamps. Authorizes a collector or member of a volunteer fire department to operate emergency signals in a parade, funeral, or for other special purposes if the circumstances would not lead a reasonable person to believe the vehicle is responding to an actual emergency. Sets the same standard for non-volunteer fire departments. Effective July 1, 2005.

HB 05-1075 Driver's license records for minor alcohol offenses. Prohibits the Department from making public non-motor vehicle related underage alcohol convictions. Effective June 1, 2005.

HB 05-1107 Recodification of motor vehicle registration, taxation and license plates. Recodifies the statutes addressing the registration and taxation of motor vehicles. Effective August 8, 2005.

HB 05-1122 Open alcoholic beverage container in motor vehicle. Makes it a class A traffic infraction for a person knowingly to drink an alcoholic beverage or possess an open alcoholic beverage container in the passenger area of a motor vehicle while the vehicle is on a public highway or the right-of-way of a public highway. Clarifies that a statutory or home rule city, or city and county may adopt open alcoholic beverage container ordinances that are no less restrictive than the act. Effective July 1, 2005.

HB 05-1137 Permitted drivers and cell phone use. Makes driving a motor vehicle by a person holding a temporary instruction permit or a minor's instruction permit while using a cellular telephone or other mobile communication device a secondary traffic offense. Effective April 14, 2005.

HB 05-1140 Motor vehicle registration late fees. Changes the late fee for registering a motor vehicle from the greater of 10 percent of the tax or \$10 to not more than \$10. Allows the late fee to be waived. Instructs the Department to place a notice on a registration card that Colorado law provides for a 30-day grace period for registration renewal. Effective July 1, 2005.

HB 05-1151 Traffic violations in highway work zones. Doubles the fines in construction zones for traffic violations in numerous categories. Effective August 8, 2005.

HB 05-1178 Toy vehicle definition. For purposes of the prohibition against operating a toy vehicle on any roadway in the state, defines "toy vehicle" to include, without limitation, any mini or "pocket" bike or any other vehicle that is not designed, approved, or intended for use on public roadways or highways. Effective June 3, 2005.

HB 05-1187 Failure to yield right-of-way to emergency vehicle penalty. Requires drivers of vehicles to yield the right-of-way to stationary authorized emergency vehicles. Specifies that a driver who fails to yield the right-of-way to a stationary authorized emergency vehicle commits the offense of careless driving. Effective July 1, 2005.

HB 05-1214 Motor vehicle emission inspections. Clarifies the criteria for determining when a vehicle is exempt from emission testing requirements. Effective September 1, 2005.

HB 05-1218 Bicycle regulation. Permits bicyclists to ride 2 abreast when traffic will not be impeded. Authorizes bicyclists to indicate a right turn by extending the right arm horizontally. Repeals the requirement that a bicyclist riding along a sidewalk dismount before crossing a roadway, but requires the bicyclist to cross in a manner that is safe for pedestrians. Instructs law enforcement agencies to complete accident reports on bicycle accidents resulting in injury or death. Effective July 1, 2005.

HB 05-1247 Breast Cancer Awareness special license plate. Creates the Breast Cancer Awareness special license plate for vehicles that do not exceed 16,000 pounds empty weight. Effective August 8, 2005.

HB 05-1306 Driver's license suspension for providing alcohol to a minor. Requires the Motor Vehicle Division to suspend for a period of at least 6 months the driver's license of a person convicted of providing alcohol to an underage person or allowing an underage person to use an adult's identification to purchase alcohol. Allows the Division to issue a probationary license to permit a person to drive to work or school. Effective July 1, 2005.

HB 05-1313 United States Navy special license plate. Creates the United States Navy special license plate. Effective August 8, 2005.

SB 05-14 Motor vehicle registration for a private sale. Clarifies that after a sale, a motor vehicle must be registered or temporarily registered before being driven. Authorizes the purchaser in a private sale to drive the vehicle home before registering the vehicle if it was purchased outside of normal business hours, is only driven to transport the vehicle from the place of purchase, and the owner possesses a bill of sale and proof of insurance. Effective June 1, 2005.

SB 05-36 Minor driver's license restrictions. Prohibits a minor driver who has held a license less than 6 months from transporting a passenger who is under 21 years of age. Prohibits a minor driver who has held a license for less than one year from transporting more than one person under 21 years of age unless the motor vehicle also contains the minor's parent, legal guardian or other responsible adult; contains a 21-year-old driver; if a passenger is in the vehicle due to a medical emergency; or if all passengers are members of the driver's immediate family. Prohibits a minor driver who has held a license for less than one year from driving between 12 a.m. and 5 a.m. unless the motor vehicle contains the minor's parent, legal guardian, or other responsible adult; contains a 21-year-old driver; if the driving is due to a medical emergency; if the driving is due to employment; or if the minor is emancipated. Effective April 21, 2005.

SB 05-38 Motor vehicle titles statutes. Recodifies and clarifies language in the motor vehicle title statutes. Deletes obsolete provisions. Effective August 8, 2005.

SB 05-47 Driver's licenses/identification cards. Harmonizes the periods of license revocation so that minors without licenses receive the same revocation as drivers who have been licensed. Authorizes a grandparent with power of attorney to: sign a statement certifying that the minor is enrolled in a driver education course; supervise the minor driver on the road; sign an application for the minor to receive a minor's instruction permit; and sign an affidavit of liability. Lowers from 10 to 5 years the length of time a driver's license or identification document is valid. Repeals the applicant's option to put the social security number on his or her driver's license or identification card. Lowers the age limit from 66 to 61 years of age when a person may no longer renew a driver's license by mail. Requires a person renewing a driver's license by mail or by electronic means to attest under penalty of law that he or she has had an eye examination within the last 3 years. Clarifies that a person whose driving privilege has been restrained and reinstated must apply for a new license instead of receiving the original license back. Effective May 27, 2005.

SB 05-97 Public highway authorities administrative toll enforcement process. Imposes liability for a toll evasion detected using automatic vehicle identification on the registered owner of the vehicle. Authorizes courts and

authorities to report outstanding tolls, fees, and civil penalties to the Department. Directs the Department to deny renewal of the registration of a vehicle owned by a person who fails to pay a toll, fee, and civil penalty. Directs the authority to contract with a vendor approved by the Department for the direct costs associated with the non-renewal of a vehicle registration. Repeals the provision stating that a person with an outstanding judgment or warrant for toll evasion may not obtain or renew a driver's license. Portions effective June 1, 2005 and April 1, 2006.

SB 05-153 License plate replacement program. Repeals the July 1, 2007, deadline for replacing motor vehicle license plates within Colorado. Effective August 8, 2005.

SALES AND USE TAX LAWS:

HB 05-1064 Regional transportation authority. Changes the "Rural Transportation Authority Law" to the "Regional Transportation Authority Law" to allow any combination of 2 or more counties or municipalities to create by a contract subject to voter approval, a regional transportation authority for the purpose of providing regional transportation systems. Specifies that an authority that includes territory that is within the RTD must levy a uniform tax in an area comprised of entire territories of members of the combination. Allows the board of the RTD to establish local improvement districts in any authority located in whole or in part within the boundaries of the RTD. Effective January 1, 2006.

SB 05-59 Mental Health Care Special District. Authorizes the creation of a Mental Health Care Service District to provide mental health care services to residents of the district. Allows the district to seek voter approval to levy a sales tax in the district to generate revenues to provide services. Upon voter approval, allows any county in the state to impose an additional sales tax of up to a specified amount for the purpose of providing mental health care services in the county. Exempts the additional sales tax from the cap on total county sales tax. Effective June 2, 2005.

TOBACCO TAX LAWS:

HB 05-1221 Cigarette wholesalers and tobacco distributors license requirements. Prohibits a wholesaler from being issued a new or renewed license to sell cigarettes in this state unless the wholesaler: does not owe the state any delinquent taxes administered by the Department; has a current sales tax license; has purchased or will purchase cigarettes from at least one manufacturer that is either part of the master settlement agreement or places funds into a qualified escrow account; and files a surety bond issued by a company authorized to do business in this state with the Department. Reduces the amount of the surety bond for each consecutive year the wholesaler has not been delinquent in the payment of cigarette tax. Prohibits a distributor from being issued a new or renewed license to sell tobacco products in this state unless the distributor does not owe the state delinquent taxes administered by the Department; and has a current sales tax license. Requires

the Department to revoke a wholesaler's or distributor's license if the entity owes the state any delinquent taxes administered by the Department. Creates a new license for a person who is a wholesale subcontractor or a distributing subcontractor. Effective June 1, 2005.

HB 05-1261 Tobacco Tax Cash Fund. Creates the Tobacco Tax Cash Fund in the State Treasury. Specifies that the fund shall consist of moneys collected from the cigarette and tobacco taxes imposed pursuant to the State Constitution. Requires the General Assembly to annually appropriate 3 percent of the moneys deposited into the cash fund for health-related purposes to provide revenue for the state's General Fund and Old Age Pension Fund and for municipal and county governments to compensate for tax revenue reductions. Establishes separate funds for the allocation of the moneys collected through the imposition of cigarette and tobacco taxes as required by the State Constitution. Makes the necessary statutory changes to implement the collection of the cigarette and tobacco taxes which apply to taxes levied and collected on and after January 1, 2005. Effective June 2, 2005.

HB 05-1262 Tobacco Tax Cash Fund. Creates the Tobacco Tax Cash Fund in the State Treasury. Specifies that the fund shall consist of moneys collected from the cigarette and tobacco taxes imposed pursuant to section 21 of article X of the State Constitution. Makes the necessary statutory changes for the Department to levy and collect the tobacco tax. Requires the wholesalers and distributors to electronically remit tobacco tax payments to the Department. Authorizes the Department to require wholesalers and distributors to file tax returns electronically. Portions Effective June 2, 2005 and January 1, 2006.

MISCELLANEOUS LAWS:

HB 05-1126 Solid waste, motor vehicle tires and commercial haulers. Requires commercial waste tire haulers to transport waste tires only to a waste tire storage site, waste tire landfill site, or a permitted municipal or privately owned solid waste landfill site. Also requires haulers to register with the Department of Public Health and Environment by January 1, 2006. Effective June 1, 2005.

HB 05-1146 Motion picture industry incentives. Waives all permitting fees imposed by the state for any production company that is engaged in film production activities within the state. Effective June 1, 2005.

HB 05-1194 Retention of excess state revenues. Refers to the registered electors at the November 2005 election a measure that would authorize the state to retain and spend moneys in excess of the constitutional limitation on state fiscal year spending for the 2005-06 fiscal year through 2009-10 fiscal year. For the fiscal year 2010-11 and each succeeding year, authorizes the state to retain and spend all state revenues in excess of the limitation on state fiscal year spending, but less than the excess state revenues cap for the given fiscal year. Within the state General Fund, establishes the General Fund exempt account, which

consists of an amount of moneys equal to the amount of state revenues in excess of the limitation on state fiscal year spending that the state retains for a given fiscal year. Establishes that moneys in the account shall be appropriated or transferred for the following purposes: to fund health care; to fund education, including any capital construction projects; to fund retirement plans for firefighters and police officers, so long as the General Assembly determines that such funding is necessary; and to pay for strategic transportation projects included in the Department of Transportation's strategic transportation project investment program. Refers measure to voters at the November 1, 2005 statewide general election.

HB 05-1273 Intergovernmental contracts. Specifies that any intergovernmental contract providing for the sharing of costs or the imposition of taxes may be entered into for any period, notwithstanding any provision of law limiting the length of any financial contracts or obligations of governments. Effective June 3, 2005.

HB 05-1310 Refund of revenues in excess of state fiscal year spending limit. Defines the term "over-refund". Provides for the carryforward of any over-refunds made in the 2001-02 fiscal year or in subsequent fiscal years that have not been used to reduce the amount of state revenues in excess of the state fiscal year spending limit. For the 2004-05 fiscal year and each fiscal year thereafter, requires the controller to: calculate fiscal year spending for the fiscal year without reducing fiscal year spending for over-refunds and carried-forward of over-refunds; and reduce the amount of state revenues in excess of the state fiscal year spending limit for the fiscal year by the amount of over-refunds and carried-forward of over-refunds, but limits the amount of the reduction to the amount of state excess revenues for the fiscal year. States that such calculations and reductions made by the controller shall be subject to review by the State Auditor. Beginning with the 2004-05 fiscal year, requires any under-refunds to be carried forward and added to any previously carried forward under-refunds to be refunded with subsequent fiscal years' state revenues in excess of the limitation on state fiscal year spending. Effective April 5, 2005.

SB 05-137 Identity theft. Permits a consumer to put a security freeze on his or her credit report. Allows the consumer to temporarily lift the security freeze to allow a particular entity access to the credit report for the purpose of issuing or extending credit to the consumer. Requires a consumer reporting agency to maintain the security freeze until the consumer specifically requests its removal. Allows a consumer reporting agency to charge a fee for temporarily or permanently lifting the security freeze. Provides that the provisions of this act do not apply to the use of a consumer report by the Department to investigate or collect delinquent taxes or unpaid court orders or in fulfillment of its other statutory responsibilities. Portions effective August 8, 2005 and July 1, 2006.

Alcoholic Beverages

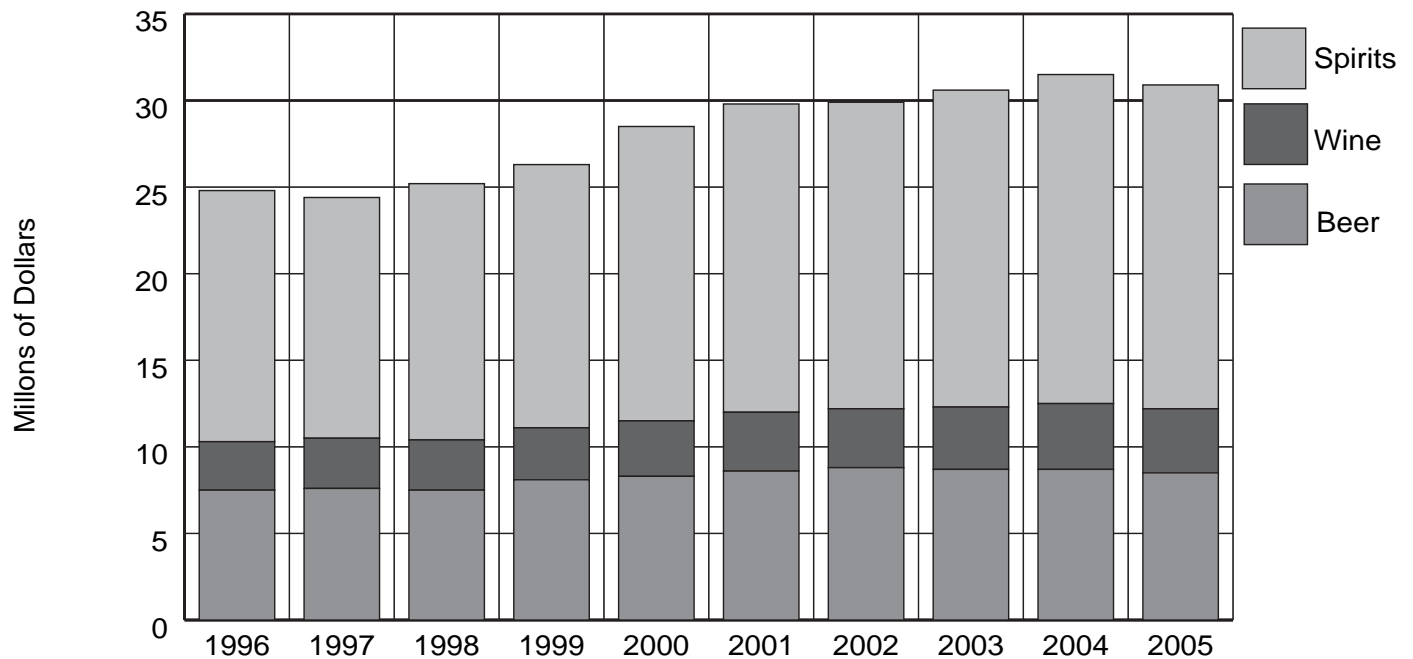
ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
State License Fees	\$2,193,385	\$2,203,245	\$2,584,852	\$2,858,548	\$2,753,906
85% Liquor Licenses (from local government)	2,632,182	2,588,996	2,650,221	2,853,866	2,831,179
Total Net License Fees	\$4,825,567	\$4,792,241	\$5,235,073	\$5,712,414	\$5,585,085
3.2% Beer Tax	\$605,943	\$608,190	\$625,249	\$588,339	\$569,287
Repeal Beer Tax	7,997,080	8,170,605	8,029,206	8,077,452	7,902,061
Hard Cider Tax	9,245	8,966	13,736	9,612	10,104
Wine Tax	3,361,035	3,379,343	3,573,243	3,758,001	3,734,418
Spirituos Liquors Tax	17,804,053	17,681,280	18,264,261	18,954,753	18,728,430
Total Net Tax Receipts	\$29,777,356	\$29,848,384	\$30,505,694	\$31,388,157	\$30,944,300
TOTAL NET REVENUES	\$34,602,923	\$34,640,625	\$35,740,767	\$37,100,571	\$36,529,385

EXCISE TAX REVENUES

Fiscal Years 1996 to 2005



Spirits	14.5	13.9	14.8	15.2	17.0	17.8	17.7	18.3	19.0	18.7
Beer	7.5	7.6	7.5	8.1	8.3	8.6	8.8	8.7	8.7	8.5
Wine	2.8	2.9	2.9	3.0	3.2	3.4	3.4	3.6	3.8	3.7

TAXABLE GALLONS OF BEER, WINE, AND SPIRITS

Fiscal Year 1996 to 2005

YEAR	BEER	WINE	SPIRITS
2005	105,891,845	11,793,572	8,210,545
2004	108,322,388	12,032,734	8,309,763
2003	108,180,687	11,240,696	8,007,053
2002	109,734,937	10,767,614	7,751,474
2001	107,537,792	10,717,264	7,805,298
2000	103,947,306	10,568,563	7,468,403
1999	101,125,476	8,179,083	6,659,312
1998	94,171,416	9,309,213	6,476,508
1997	94,426,698	9,153,315	6,114,477
1996	93,416,740	8,866,250	6,364,967

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years 2001 to 2005

ACTIONS	2001	2002	2003	2004	2005
State Administrative Actions	127	82	264	242	64
State Revocations	2	8	3	1	1
State Suspensions	20	47	55	93	61
State Denials	1	0	0	5	0
Division-Filed Court Cases	269	141	264	245	456
Division-Assisted Local Hearings	23	16	18	28	2
Totals	442	294	604	614	584

LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
3.2% Beer Importers License (non-resident)	8	8	8	15	15
3.2% Beer Importers License (resident)	13	5	0	0	0
3.2% Beer Manufacturer	8	8	6	7	6
3.2% Beer Manufacturer (non-resident)	8	7	6	6	5
3.2% Retail Beer	1,930	1,913	1,889	1,792	1,776
3.2% Special Events Permit	96	85	101	118	98
3.2% Wholesale Beer	54	50	45	41	40
Arts Liquor	27	29	30	34	36
Bed and Breakfast Permit	60	55	51	53	58
Beer and Wine	306	299	309	299	309
Beer, Wine, & Spiritous Liquor Special Events Permit	1,504	1,781	1,848	2,039	2,078
Brew Pub	84	79	75	75	81
Club Liquor	230	224	218	215	216
Hotel & Restaurant Liquor	3,470	3,560	3,712	3,892	4,060
Hotel & Restaurant—Optional Premises	183	207	216	222	242
Importer—Malt Liquor	58	60	59	56	57
Importer—Vinous & Spiritous Liquor	319	327	354	352	380
Limited Winery	33	43	51	59	70
Liquor-License Drug Store	34	30	28	22	20
Malt Liquor Manufacturer (non-resident)	25	23	22	23	26
Manufacturer—Brewery	21	18	23	21	20
Manufacturer—Distillery/Rectifier			1	2	3
Manufacturer—Winery	3	4	6	2	5
Optional Premises	26	26	30	34	43
Public Transportation Liquor	37	38	37	37	35
Racetrack Liquor	8	7	8	8	7
Resort Complex		7	9	9	10
Retail Gaming Tavern	25	22	25	26	27
Retail Liquor Store	1,378	1,433	1,501	1,554	1,587
Tavern Liquor	1,320	1,336	1,364	1,390	1,452
Wholesale Beer	64	58	62	62	57
Wholesale Liquor	49	55	58	61	62
Wine Delivery Permit	124	150	102	232	331
TOTAL LICENSES	11,505	11,947	12,254	12,758	13,212

ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 2001 to 2005

COUNTY	2001	2002	2003	2004	2005	COUNTY	2001	2002	2003	2004	2005
Adams	490	511	510	527	513	Las Animas	79	79	76	69	69
Alamosa	43	44	48	48	49	Lincoln	16	17	19	17	17
Arapahoe	718	776	791	718	817	Logan	44	44	48	46	45
Archuleta	50	52	50	51	47	Mesa	232	253	260	259	245
Baca	11	11	11	9	10	Mineral	16	17	19	16	17
Bent	16	13	14	14	16	Moffat	40	38	37	39	42
Boulder	535	521	520	543	527	Montezuma	69	73	73	76	74
Broomfield	0	76	82	87	83						
Chaffee	67	71	73	71	77	Montrose	89	93	95	93	88
Cheyenne	8	11	11	10	10	Morgan	72	68	73	67	68
Clear Creek	50	50	55	51	50	Otero	57	57	59	58	57
Conejos	25	25	22	20	20	Ouray	32	35	35	37	37
Costilla	22	24	24	21	20	Park	48	43	48	42	43
Crowley	8	10	10	10	9	Phillips	13	13	12	12	13
Custer	18	19	21	20	20	Pitkin	161	168	171	168	161
Delta	76	81	85	81	72	Prowers	44	49	45	44	44
Denver	1,312	1,381	1,380	1,433	1,408	Pueblo	345	342	357	359	371
Dolores	12	11	11	12	13	Rio Blanco	34	34	32	32	29
Douglas	224	250	260	287	307	Rio Grande	42	43	43	44	46
Eagle	249	251	255	262	258	Routt	123	134	136	138	135
El Paso	839	875	911	932	930	Saguache	23	23	21	25	25
Elbert	19	19	17	21	19	San Juan	18	19	20	21	22
Fremont	95	96	102	100	98	San Miguel	71	70	66	68	67
Garfield	158	172	174	173	177	Sedgwick	12	15	12	13	11
Gilpin	35	34	40	36	40	Summit	197	211	207	214	225
Grand	114	114	117	118	113	Teller	71	73	72	71	79
Gunnison	115	114	118	120	117	Washington	10	9	9	10	9
Hinsdale	18	21	21	16	17	Weld	281	296	307	327	354
Huerfano	48	45	45	44	42	Yuma	31	28	26	29	29
Jackson	13	13	12	12	13	State Totals	9,122	9,580	9,758	9,861	9,922
Jefferson	802	824	842	873	855	Special Event Licenses					
Kiowa	4	3	3	3	5						
Kit Carson	27	27	29	25	29	Liquor	1,504	1,781	1,848	2,039	2,078
La Plata	130	151	159	159	154	3.2% Beer	96	85	101	118	98
Lake	36	39	45	39	39						
Larimer	465	501	512	521	526						

Cigarette and Tobacco Products

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/ Fiscal Years 1996 to 2005

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	HEALTH- RELATED PROGRAMS COLLECTIONS	TOTAL COLLECTIONS
2005	\$14,777,878	\$37,104,448	\$63,115,105	\$114,997,432
2004	15,016,782	38,435,641		53,452,423
2003	15,289,773	38,776,166		54,065,939
2002	16,052,015	40,125,334		56,177,349
2001	16,056,069	42,088,493		58,144,562
2000	16,319,217	42,066,262		58,385,479
1999	16,819,147	42,550,296		59,369,443
1998	16,883,434	42,735,755		59,619,189
1997	16,763,785	42,891,556		59,655,341
1996	16,460,555	42,801,250		59,261,805

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

TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 1996 to 2005

YEAR	GROSS GENERAL FUND COLLECTIONS	REFUNDS AND SHORT CHECKS	HEALTH- RELATED PROGRAMS COLLECTIONS	TOTAL NET COLLECTIONS
2005	\$11,876,192	\$(97,140)	\$3,329,494	\$15,108,545
2004	11,695,246	(4,432)		11,690,814
2003	10,484,683	(28,174)		10,456,510
2002	10,065,514	(33,886)		10,031,628
2001	9,749,572	(3,470)		9,746,102
2000	9,271,208	(34,132)		9,237,076
1999	8,648,078	(5,185)		8,642,893
1998	8,186,889	(221,902)		7,964,987
1997	8,090,837	(352,324)		7,738,513
1996	6,855,696	(12,602)		6,843,094

PACKAGES OF CIGARETTES TAXED

Fiscal Years 1996 to 2005

(Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2005	266.4
2004	275.5
2003	281.6
2002	292.8
2001	302.9
2000	304.1
1999	309.2
1998	310.5
1997	310.7
1996	308.7

The Liquor Enforcement Division's Tobacco Enforcement Unit conducted 2,174 statewide compliance checks for sales of tobacco to minors. The overall compliance rate was 92.7%.

Estate and Gift Tax Activities

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
Returns and Documents Reviewed/Recorded					
Estate Tax:					
Taxable Returns	903	971	775	572	467
Nontaxable Returns	816	821	716	583	427
Statements, Certificates & Receipts Issued:					
Estate Tax	2,188	2,014	1,598	1,401	1,182
Inheritance Tax	0	0	0	0	0
Refunds Issued:					
Estate Tax	261	264	338	251	230
Inheritance Tax	0	0	0	0	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1996 to 2005

YEAR	INHERITANCE TAX	GIFT TAX	ESTATE TAX	TOTAL
2005	\$0	\$0	\$22,762,956	\$22,762,956
2004	0	0	50,145,388	50,145,388
2003	0	3	54,298,077	54,298,080
2002	0	0	72,199,455	72,199,455
2001	0	0	82,798,012	82,798,012
2000	0	0	61,872,646	61,872,646
1999	0	0	65,390,988	65,390,988
1998	4,389	0	108,319,891	108,324,280
1997	0	10,156	34,630,793	34,640,949
1996	0	0	32,126,019	32,126,019

Income Tax

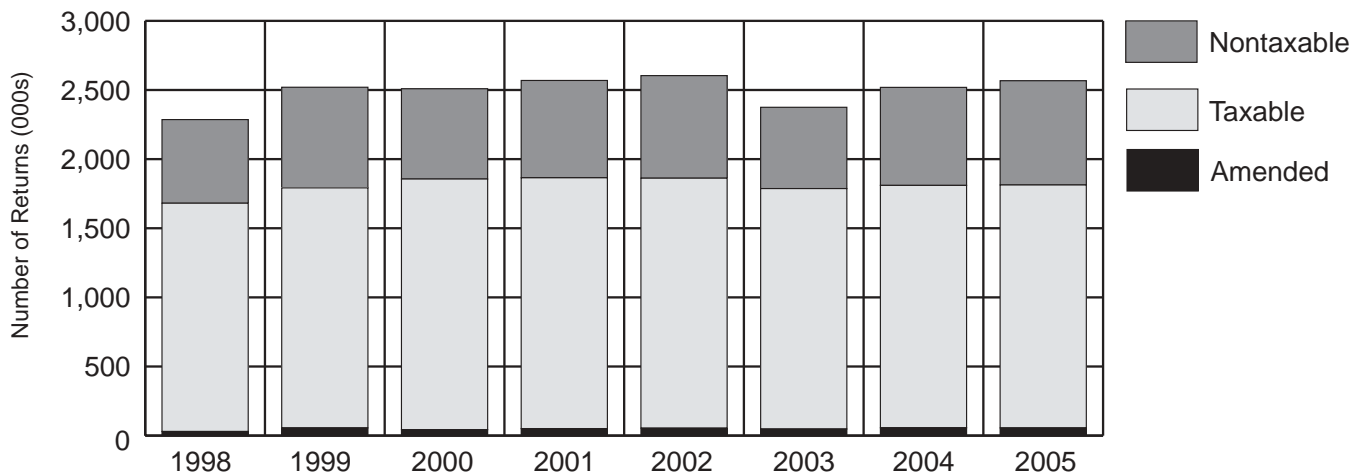
TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS

Fiscal Years 2001 to 2005

TYPE OF RETURN	INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP	TOTALS
Taxable					
2005	1,722,804	17,305	16,965	0	1,757,074
2004	1,718,887	19,665	14,365	0	1,752,917
2003	1,704,318	21,185	14,027	0	1,739,530
2002	1,770,128	23,601	14,021	0	1,807,750
2001	1,771,299	24,693	18,535	0	1,814,527
Nontaxable					
2005	487,743	29,786	16,965	219,688	754,182
2004	487,936	45,125	43,374	133,021	709,456
2003	471,590	23,532	9,096	83,856	588,074
2002	542,980	33,868	23,884	141,721	742,453
2001	514,301	31,624	20,570	137,235	703,730
Amended					
2005	53,917	2,378	0	0	56,295
2004	54,555	2,475	0	0	57,030
2003	45,470	2,281	0	0	47,751
2002	51,857	2,301	0	0	54,158
2001	48,003	2,560	0	0	50,563
Totals					
2005	2,264,464	49,469	33,930	219,688	2,567,551
2004	2,261,378	67,265	57,739	133,021	2,519,403
2003	2,221,378	46,998	23,123	83,856	2,375,355
2002	2,364,965	59,770	37,905	141,721	2,604,361
2001	2,333,603	58,877	39,105	137,235	2,568,820

TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS

Fiscal Years 1998 to 2005



Nontaxable	605	728	653	704	742	588	709	754
Taxable	1,651	1,736	1,813	1,814	1,808	1,739	1,753	1,757
Amended	30	56	43	51	54	48	57	56
Total Returns	2,286	2,520	2,509	2,569	2,604	2,375	2,519	2,567

TAX CREDITS**Fiscal Year 2004 and 2005**

TAX CREDITS	INDIVIDUAL AND FIDUCIARY				CORPORATE			
	2005 Amount	Filings	2004 Amount	Filings	2005 Amount	Filings	2004 Amount	Filings
Enterprise Zone Credits	\$12,022,423	13,151	\$10,668,529	12,388				
Property/Rent/Heat	13,917,904	44,620	15,731,515	47,239				
Child Care Credit	4,756,695	43,689	5,343,080	46,877				
Child Tax Credit	722,890	2,077	1,234,311	3,995				
Alternative Fuel Credit	2,239,582	1,557	1,795,582	1,107	47,265 2/	4	77,385 2/	4
Enterprise Zone Investment	*		*		8,257,377	794	7,145,175	985
Enterprise Zone Employee	*		*		3,212,394	181	2,250,799	248
Enterprise Zone Contribution Credits					597,575	205	569,091	201
Other Enterprise Zone Credits	*		*		1,587,445	89	1,437,465	119
Investment Tax					311,030	1,450	283,693	1,918
Gross Conservation Easement Credit	51,558,100	2,064	30,389,231	1,531	5,783,246	62	1,282,323	53
Other Credits	122,681,569 1/	66,816	177,946,631 1/	58,723	2,627,089 3/	102	3,659,527 3/	105
TOTAL	\$207,899,163	173,974	\$243,108,879	171,860	\$22,423,421	2,887	\$16,705,458	3,633

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

2/ Includes credit for investment in both alternative fuel vehicles and alternative fuel refueling facilities.

3/ Includes credit for: Colorado coal purchases, historic property preservation, child care contribution, child care center/family care home investment, employer child care facility investment, school-to-career investment, Colorado works program, contaminated land redevelopment, low-income housing and weather-related livestock sale.

* Included in Enterprise Zone Credits line

ALTERNATIVE MINIMUM TAX**Fiscal Years 1996 to 2005**

YEAR	ALTERNATIVE MINIMUM TAX
2005	\$2,467,199
2004	2,548,738
2003	2,783,007
2002	4,004,173
2001	7,804,959
2000	5,195,208
1999	3,248,103
1998	2,377,724
1997	1,770,339
1996	1,360,598

RETURNS FILED FOR OLD AGE**PROPERTY TAX AND HEAT CREDITS****Fiscal Years 1996 to 2005**

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2005	44,620	\$13,917,904	\$312
2004	47,239	15,731,515	333
2003	47,154	16,787,635	356
2002	40,366	22,276,624	552
2001	32,549	18,921,910	581
2000	37,797	21,752,204	576
1999	33,557	9,072,554	270
1998	32,416	9,972,485	308
1997	33,351	10,406,673	312
1996	36,117	11,562,717	320

REFUNDS ISSUED
Fiscal Years 1996 to 2005

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2005	1,501,809	\$622,318,795	\$414.38
2004	1,491,394	606,032,741 2/	406.35
2003	1,531,147	653,651,682 3/	426.90
2002	2,018,443	1,143,971,837 4/	566.76
2001	1,971,183	1,206,731,714 5/	612.19
2000	1,888,284	1,009,415,782 6/	534.57
1999	1,813,019	897,811,138 7/	495.20
1998	1,545,453	474,993,700 8/	307.35
1997	1,281,018	360,584,214	281.48
1996	1,255,121	333,597,549	265.79
Corporate Income Tax:			
2005	3,190	\$52,373,337	\$16,417.97
2004	3,572	96,304,491	26,960.94
2003	4,179	105,268,183 9/	25,189.80
2002	4,326	124,882,758 10/	28,867.95
2001	4,177	82,839,916	19,832.40
2000	4,319	72,267,181	16,732.39
1999	3,781	65,935,300	17,438.59
1998	3,711	56,516,142	15,229.36
1997	3,597	53,224,226	14,796.84
1996	3,542	27,910,709	7,879.93
Fiduciary:			
2005	778	\$6,404,921	\$8,232.55
2004	788	1,895,376	2,405.30
2003	1,043	2,827,158	2,710.60
2002	1,309	3,344,919	2,555.32
2001	1,426	2,885,166	2,023.26
2000	1,601	3,048,685	1,904.24
1999	1,412	1,529,821	1,083.44
1998	1,068	1,143,556	1,070.75
1997	1,024	793,188	774.60
1996	937	873,552	932.29

1/ Refunds include refund intercepts, income tax checkoffs, warrants issued, and refund cancels. The figure does not include property tax refunds or heat rebates.

2/ Includes \$276,768 refunded under Article X, Section 20.

3/ Includes \$66,124,885 refunded under Article X, Section 20.

4/ Includes \$782,554,572 refunded under Article X, Section 20.

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

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

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

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

9/ Includes \$343,819 refunded under Article X, Section 20

10/ Includes \$3,841,976 refunded under Article X, Section 20.

**INDIVIDUAL INCOME TAX CHECKOFFS
NUMBER OF RETURNS AND DONATIONS**

Fiscal Years 1996 to 2005

NONGAME WILDLIFE

Year	No. of donations	Amount	Average
2005	29,538	\$288,330	\$9.76
2004	31,025	308,804	9.95
2003	31,858	309,290	9.71
2002	42,622	462,319	10.85
2001	53,142	590,261	11.11
2000	54,070	540,267	9.99
1999	56,352	543,506	9.64
1998	52,171	408,823	7.84
1997	42,626	356,030	8.35
1996	47,188	367,619	7.79

OLYMPIC COMMITTEE

Year	No. of donations	Amount	Average
2005	455	\$2,991	\$6.57
2004	7,916	39,753	5.02
2003	6,893	33,674	4.89
2002	0	0	0.00
2001	0	0	0.00
2000	17,279	82,508	4.78
1999	16,682	92,523	5.55
1998	0	0	0.00
1997	14,630	78,135	5.34
1996	20,250	98,272	4.85

CHILD CARE IMPROVEMENT

Year	No. of donations	Amount	Average
2005	143	\$1,592	\$11.13
2004	893	8,701	9.74
2003	18,221	138,628	7.61
2002	25,688	209,979	8.17
2001	34,465	273,102	7.92
2000	33,536	240,862	7.18
1999	35,255	236,936	6.72
1998	33,896	188,538	5.56
1997	21,478	143,362	6.67

SPECIAL OLYMPICS

Year	No. of donations	Amount	Average
2005	21,825	\$212,153	\$9.72
2004	20,283	184,092	9.08
2003	18,749	160,963	8.59
2002	26,377	234,902	8.91
2001	36,062	323,914	8.98
2000	33,106	259,121	7.83
1999	35,299	215,488	6.10
1998	31,142	190,538	6.12

DOMESTIC ABUSE

Year	No. of donations	Amount	Average
2005	26,121	\$252,723	\$9.68
2004	26,656	252,911	9.49
2003	26,468	241,065	9.11
2002	35,742	359,345	10.05
2001	43,804	449,665	10.27
2000	45,515	395,746	8.69
1999	47,011	378,290	8.05
1998	41,825	270,615	6.47
1997	32,277	262,308	8.13
1996	37,807	254,793	6.74

HOMELESS PREVENTION

Year	No. of donations	Amount	Average
2005	21,278	\$189,856	\$8.92
2004	21,488	186,211	8.67

2003	20,902	\$166,578	\$7.97
2002	29,099	261,706	8.99
2001	37,264	313,855	8.42
2000	37,395	306,457	8.20
1999	39,837	265,864	6.67
1998	36,455	238,566	6.54
1997	25,710	152,857	5.95
1996	32,884	217,229	6.61

WESTERN SLOPE VETERANS' CEMETERY

Year	No. of donations	Amount	Average
2005	10,028	\$61,442	\$6.13
2004	10,302	60,705	5.89
2003	10,043	56,431	5.62
2002	14,600	89,017	6.10
2001	448	2,190	4.89
2000	19,524	110,534	5.66

PET OVERPOPULATION FUND

Year	No. of donations	Amount	Average
2005	20,357	\$183,398	\$9.01
2004	20,741	187,298	9.03
2003	21,270	187,807	8.83
2002	26,325	244,793	9.30

COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND

Year	No. of donations	Amount	Average
2005	9,339	\$74,389	\$7.97
2004	9,834	77,378	7.87
2003	9,044	71,601	7.92

COLORADO WATERSHED PROTECTION FUND

Year	No. of donations	Amount	Average
2005	12,761	\$90,059	\$7.06
2004	14,012	96,800	6.91
2003	14,871	98,683	6.64

FAMILY RESOURCES CENTERS FUND

Year	No. of donations	Amount	Average
2005	10,895	\$75,642	\$6.94
2004	11,606	80,316	6.92

COLORADO STATE FAIR AUTHORITY 1/

Year	No. of donations	Amount	Average
2005	4,110	\$24,601	\$5.99

ORGAN/TISSUE DONATION AWARENESS 1/

Year	No. of donations	Amount	Average
2005	11,443	\$72,095	\$6.30

TOTALS

Year	No. of donations	Amount	Average
2005	178,293	\$1,529,271	\$8.58
2004	174,756	1,482,969	8.49
2003	178,319	1,464,720	8.21
2002	200,453	1,862,061	9.29
2001	205,185	1,952,987	9.52
2000	240,425	1,935,495	8.05
1999	230,436	1,732,607	7.52
1998	195,489	1,297,080	6.64
1997	136,721	992,692	7.26
1996	138,129	937,913	6.79

1/ These Income Tax Checkoffs are new and reflect collections from January 2005 through June 2005.

INCOME TAX CASH FLOW

Fiscal Years 1996 to 2005 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS 3/	NET COLLECTIONS
INDIVIDUAL TAX							
2005	\$3,240.1	\$735.5	\$425.9	\$4,401.5	\$6.7	\$624.1	\$3,770.7
2004	3,060.7	590.0	379.2	4,029.9	8.3	607.7	3,413.9
2003	2,976.9	528.0	361.7	3,866.5	5.3	625.4	3,235.8
2002	2,988.4	557.0	468.8	4,014.2	7.1	531.4	3,475.8
2001	3,138.1	733.0	565.1	4,436.2	5.0	533.1	3,898.2
2000	2,913.6	766.7	436.2	4,116.5	11.9	445.9	3,658.7
1999	2,733.4	637.3	490.0	3,860.7	8.1	488.7	3,363.9
1998	2,477.4	560.4	355.2	3,393.0	6.1	356.6	3,030.3
1997	2,199.4	433.6	299.4	2,932.4	5.4	347.3	2,579.7
1996	1,996.6	360.6	264.0	2,621.3	4.6	319.8	2,296.9
CORPORATE TAX							
2005	\$0.0	\$320.6	\$48.0	\$368.5	\$0.3	\$52.4	\$315.8
2004	0.0	265.8	70.2	336.0	0.1	96.3	239.6
2003	0.0	262.8	41.2	304.0	0.1	105.2	198.7
2002	0.0	279.1	44.1	323.1	0.3	117.6	205.2
2001	0.0	352.9	70.1	423.0	0.1	82.8	340.1
2000	0.0	350.1	57.3	407.4	0.2	72.3	335.0
1999	0.0	315.7	51.3	367.1	0.1	65.9	301.0
1998	0.0	266.8	61.0	327.9	0.2	56.5	271.1
1997	0.0	235.5	42.1	277.6	0.1	53.2	224.3
1996	0.0	193.6	46.7	240.4	0.4	27.9	212.1

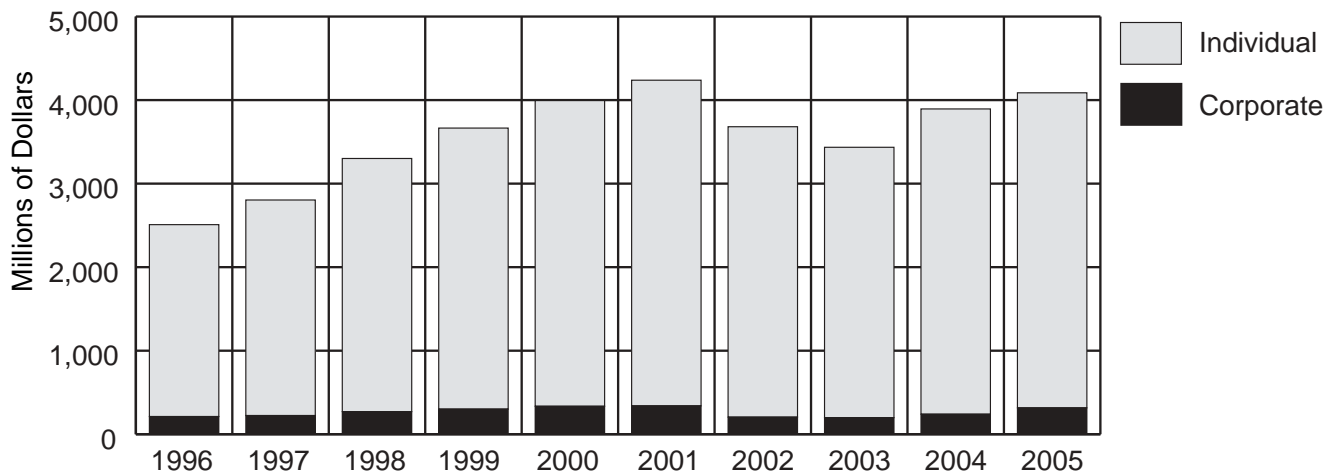
1/ Computation of cash with returns has changed. Beginning 1998, the amount is grossed up to reflect the reduction in cash with returns due to taxpayer distributions under Article X, Section 20.

2/ Adjustments include short-checks and withholdings refunds.

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

NET INCOME TAX COLLECTIONS

Fiscal Years 1996 to 2005



Individual	2,297	2,580	3,030	3,364	3,659	3,898	3,476	3,236	3,414	3,771
Corporate	212	224	271	301	335	340	205	199	240	316
Total	2,509	2,804	3,301	3,665	3,994	4,238	3,681	3,435	3,654	4,087

Limited Stakes Gaming

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 2005

Limited Gaming Revenues	\$100,571,614
plus Fiscal Year 2004 Escrow	1,859,106
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	8,379,344
Fiscal Year 2005 Escrow	1,121,171
Net Total Available for Distribution	\$92,930,205

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

LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 2002 to 2005

	2002	2003	2004	2005
Limited Gaming Revenue	\$99,842,110	\$100,802,060	\$98,486,017	\$100,571,614
Commission/Division Expenses	9,256,726	8,980,721	8,469,062	8,379,344
Total Amount Distributed	89,696,218	90,982,116	92,401,488	92,930,205
State General Fund	34,076,144	38,385,256	40,194,647	40,238,779
Local Government Gaming Impact Fund	4,933,292	5,913,838	6,006,097	6,040,463
Municipal Impact Fund:	\$896,963	0	0	0
City of Victor	224,241	0	0	0
City of Woodland Park	672,722	0	0	0
Department of Transportation	4,762,318	1,010,000	0	0
Tourism Promotion Fund 2/	179,392	181,964	0	185,860
State Historical Society	25,114,941	25,474,992	25,872,417	26,020,457
Limited Gaming Counties:				
Gilpin County	8,622,677	8,715,286	8,825,968	8,893,755
Teller County	2,140,869	2,202,568	2,262,210	2,257,869
Limited Gaming Cities:				
City of Black Hawk	6,472,838	6,599,843	6,710,104	6,587,172
Central City	712,726	662,896	644,870	824,291
City of Cripple Creek	1,784,058	1,835,473	1,885,175	1,881,558

2/ Normal 0.4% distribution excluded from FY2004 distribution per SB03-274.

Lottery

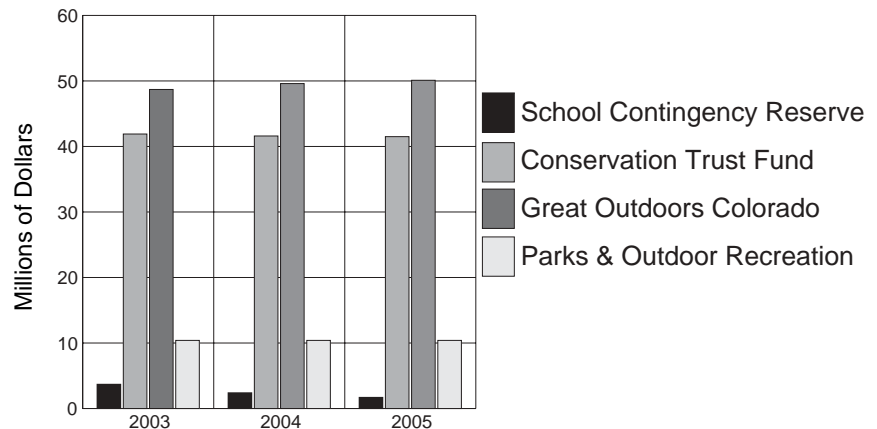
LOTTERY FUND DISTRIBUTION

Fiscal Years 2003 to 2005
(dollars in millions)

	2003	2004	2005	1983 - 2005
Conservation Trust Fund	\$41.9	\$41.6	\$41.5	\$596.5
Great Outdoors Colorado	48.7	49.6	50.1	411.1
Parks & Outdoor Recreation	10.4	10.4	10.4	148.4
School Contingency Reserve	3.7	2.4	1.7	16.2
General Fund	0.0	0.0	0.0	1.3
Capital Construction Fund	0.0	0.0	0.0	439.8
Totals	\$104.7	\$104.0	\$103.7	\$1,613.3

LOTTERY FUND DISTRIBUTION

Fiscal Years 2003 to 2005



School Contingency Reserve	3.7	2.4	1.7
Conservation Trust Fund	41.9	41.6	41.5
Great Outdoors Colorado	48.7	49.6	50.1
Parks & Outdoor Recreation	10.4	10.4	10.4

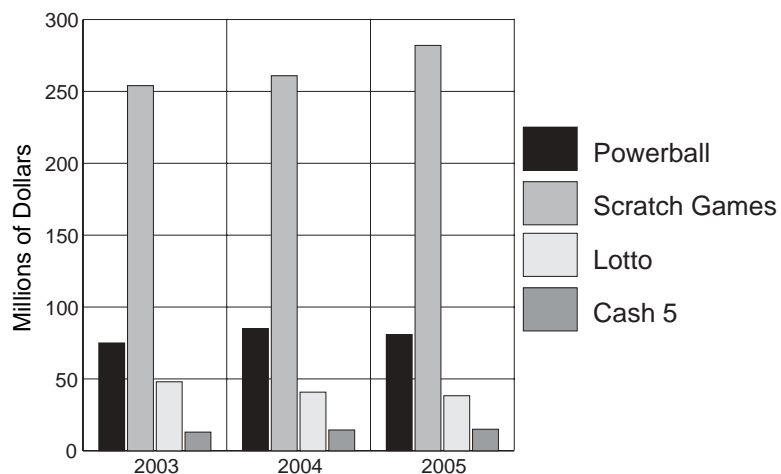
LOTTERY SALES DISTRIBUTION

Fiscal Years 2003 to 2005
(dollars in millions)

	2003	2004	2005
Cash 5	\$13.2	\$14.5	15.1
Lotto	48.3	40.8	38.3
Powerball	75.7	85.0	80.9
Scratch	254.3	260.9	282.7
Totals	\$391.5	\$401.2	\$417.0

LOTTERY SALES DISTRIBUTION

Fiscal Years 2003 to 2005



Powerball	75.7	85.0	80.9
Scratch Games	254.3	260.9	282.7
Lotto	48.3	40.8	38.3
Cash 5	13.2	14.5	15.1

Motor Fuels and Ports of Entry

STATE MOTOR FUEL GALLONS AND RECEIPTS 1/
Fiscal Years 2004 and 2005

	2005	2004	Percent Change
GASOLINE/GASOHOL			
Gross Gallons	2,178,131,614	2,113,132,629	3.1%
Exemptions/Deductions	92,481,133	98,958,779	-6.5%
Refunds	16,056,672	16,681,905	-3.7%
Net Gallons	2,069,593,809	1,997,491,946	3.6%
SPECIAL FUEL			
Gross Gallons	558,907,358	516,659,108	8.2%
Exemptions/Deductions	76,902,293	80,750,090	-4.8%
Refunds	28,905,681	28,220,070	2.4%
Distributed to Other States	18,064,784	24,524,992	-26.3%
Net Gallons	435,034,600	383,163,956	13.5%
AVIATION GASOLINE			
Gross Gallons	6,737,531	7,717,515	-12.7%
Exemptions/Deductions	902,414	1,320,736	-31.7%
Refunds	59,629	45,192	31.9%
Net Gallons	5,775,488	6,351,587	-9.1%
AVIATION JET FUEL			
Gross Gallons	380,378,022	279,587,200	36.0%
Exemptions/Deductions	338,483,609	242,445,271	39.6%
Refunds	2,406,349	5,948,212	-59.5%
Net Gallons	39,488,064	31,193,718	26.6%
SUMMARY			
Gross Gallons Total	3,124,154,525	2,917,096,452	7.1%
Exemptions/Deductions Total	508,769,449	423,474,876	20.1%
Refunds Total	47,428,331	50,895,378	-6.8%
Distributed to Other States	18,064,784	24,524,992	-26.3%
Net Gallons Total	2,549,891,961	2,418,201,206	5.4%
RECEIPTS			
Net Gasoline/Gasohol @22 cents	\$438,059,861	\$449,460,101	-2.5%
Net Special Fuel @20.5 cents	104,144,478	100,108,381	4.0%
Net Aviation Gasoline @6 cents	256,265	217,522	17.8%
Net Aviation Jet Fuel @4 cents	1,791,133	840,315	113.2%
Net All Fuels Total	544,251,737	550,626,319	-1.2%

1/ Gallons and excise tax receipts may not reconcile. Gallons are tracked by actual period of activity, while excise taxes are based on receipts during calendar month.

MOTOR CARRIER SERVICES DIVISION**PORTS OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED**

Fiscal Years 2002 to 2005

	2002	2003	2004	2005	Percentage Change 2004 to 2005
Number of Trucks Cleared	4,256,648	4,097,648	3,713,982	3,858,858	3.9%
Number of Trucks Cleared AVI 1/	256,850	319,144	316,790	393,362	24.2
Number of Trucks Cleared AVI/WIM 2/	864,240	1,096,723	1,220,616	1,524,914	24.9
Total Number of Trucks Cleared	5,377,738	5,513,515	5,251,388	5,777,134	10.0
Number of Trucks Weighed	4,524,001	4,659,685	4,441,025	4,930,889	11.0
Special Fuel Permits	5,812	6,168	5,962	6,197	3.9
Number of Health and Brand Inspections	25,977	20,908	20,962	22,727	8.4
Hazardous Material Permits	1,755	1,662	1,436	1,234	-14.1
60-Day Permits	434	289	470	311	-33.8
72-Hour Permits	13,291	12,426	12,011	12,532	4.3

1/AVI = Automatic Vehicle Identification

2/WIM = Weigh in Motion

PORTS OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED

Fiscal Year 2005

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$286,632	229,797	157,564	0	655
Dumont	311,253	635,470	630,072	0	584
Fort Collins	437,850	746,685	704,450	0	962
Fort Morgan	364,219	732,042	523,358	49	1,428
Lamar	446,890	507,676	423,725	32	1,602
Limon	420,154	932,177	751,465	42	2,374
Loma	458,182	306,576	295,195	0	1,458
Loma-B 1/	46,218	148,121	80,803	0	70
Monument	489,655	953,390	863,570	2	853
Platteville	306,386	144,952	134,905	12	293
Trinidad	293,599	216,339	202,167	0	1,391
Trinidad-B 2/	12,336	104,609	104,741	0	52
Mobile Units	3,403,307	119,300	58,874	174	810
Total	7,276,688	5,777,134	4,930,889	311	12,532

SAFETY INSPECTION ACTIVITY

Fiscal Year 2002 to 2005

	2002	2003	2004	2005	Percentage Change 2004 to 2005
Safety Inspections	28,243	32,169	34,928	32,442	-7.1%
Fixed				26,242	
Mobile				6,200	
Safety Citations Issued	7,774	10,462	11,539	11,925	3.3
Fixed				8,394	
Mobile				3,531	
Number of Trucks/Drivers Placed Out-of-Service	13,351	14,355	14,488	14,503	0.1
Fixed				10,401	
Mobile				4,102	
Out of Service Safety Violations	21,964	25,985	29,347	29,510	0.6
Fixed				20,068	
Mobile				9,442	

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

Motor Vehicle

TRAFFIC RECORDS ACTIVITY

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
Number of Penalty Assessments	96,334	98,030	113,695	126,454	178,257
Penalty Assessment Collections	\$2,034,651	\$7,005,235	\$8,771,879	\$9,198,974	\$11,392,201

DEALER LICENSING ACTIVITY

(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
Licenses Processed	20,949	22,299	22,345	21,330	19,664
Dealer/Salesperson License Revenues	\$1,891,336	\$2,666,991	\$2,175,816	\$2,162,250	\$1,813,174

TITLES ACTIVITY

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
Title Applications Received	1,544,650	1,609,155	1,480,394	1,589,372	1,542,183
Title Revenues	\$4,490,186	\$11,575,091	\$8,142,167	\$8,922,960	\$8,825,125

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Years 2001 to 2005

Licenses:		2001	2002	2003	2004	2005
	Stations Licensed	328	327	371	308	314
	Stations Renewed	176	98	182	113	140
	Mechanics Licensed	2,042	1,780	1,794	1,896	2,087
	Mechanics Renewed	330	306	328	338	328
Collections:		2001	2002	2003	2004	2005
	Stations Licenses	\$5,285	\$3,185	\$4,270	\$3,335	\$4,160
	Mechanic Licenses	14,790	20,945	14,040	14,575	14,255
	Vehicle Inspection Reports	405,175	389,450	354,543	361,598	355,313
TOTAL COLLECTIONS		\$425,250	\$413,580	\$372,853	\$379,508	\$373,728

Penalty Assessments

Calendar Years 2000 to 2004

	2000	2001	2002	2003	2004
	\$47,600	\$52,900	\$93,000	\$168,405	\$29,875

DRIVER CONTROL ACTIVITIES

Fiscal Years 2001 to 2005

	2001	2002	2003	2004	2005
Restraint Actions: Suspensions					
Financial Responsibility	14,743	18,776	19,977	17,361	15,922
Point System Violations	18,982	15,070	12,976	11,387	13,679
Driving Under the Influence	3,435	3,080	2,637	4,044	2,818
All Other	51,099	58,433	53,240	58,290	59,792
Total Suspensions	88,259	95,359	88,830	91,082	92,211
Restraint Actions: Revocations					
Driving Under the Influence	12,455	5,681	5,280	5,521	4,907
Express Consent	30,828	30,328	27,594	28,486	30,270
All Other	26,455	30,821	31,098	27,783	29,308
Total Revocations	69,738	66,830	63,972	61,790	64,485
Restraint Actions: Denials					
Driving Under Restraint	6,071	5,160	5,065	5,022	5,904
Denied Driving License Compact	3,361	3,843	2,575	2,623	2,688
Total Denials	9,432	9,003	7,640	7,645	8,592
Restraint Actions: Cancellations/Denials					
License Exam Failure	1,776	1,525	1,352	1,367	1,221
All Other	64,782	97,812	97,077	100,927	108,281
Total Cancellations/Denials	66,558	99,337	98,429	102,294	109,502
Cancellations					
Application for License Under Restraint	72	64	28	6	4
Default Infractions	998	387	185	6	0
All Others	1,727	1,969	1,940	1,820	1,666
Total Cancellations	2,797	2,420	2,153	1,832	1,670
TOTAL RESTRAINT ACTIONS	236,784	272,949	261,024	264,643	276,460
FINANCIAL RESPONSIBILITY					
REPORTS RECEIVED	49,570	36,716	11,888	9,278	4,238
LICENSE REINSTATEMENTS 1/ CHANGE OF ADDRESS/NAME	96,316	152,205	191,225	147,610	154,374
		149,654	131,195	106,902	92,976
MOTOR VEHICLE (DRIVER) RECORDS					
Provided to Public		320,341	319,412	95,385	89,070
Provided to Courts		177,100	194,391	173,716	159,325

1/ Includes License Reinstatements from Driver License Section

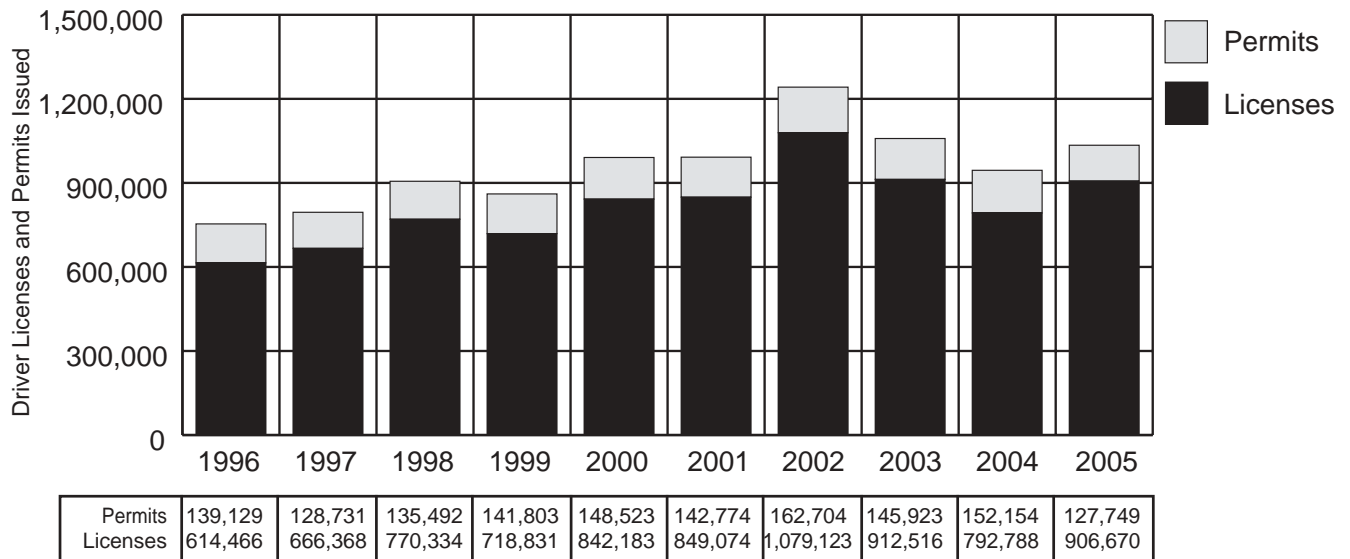
DRIVER LICENSE ACTIVITIES

Fiscal Year 2005

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult License	698,192	74,473	772,665
Provisional License	29,713	2,621	32,334
Minor License	56,057	1,682	57,739
Motorcycle Only License	10	0	10
Commercial Driver License	41,867	2,055	43,922
Total Licenses Issued	825,839	80,831	906,670
TYPE OF PERMIT ISSUED			
Adult	44,870	535	45,405
Provisional	14,813	403	15,216
Minor	64,785	2,343	67,128
Commercial Driver Instruction Permits	12,767	378	13,145
Total Permits Issued	137,235	3,659	127,749
TOTAL LICENSE, PERMITS AND DOCUMENTS	963,074	84,490	1,034,419
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	68,254	6,170	74,424
Colorado I.D. Cards	107,361	3,626	110,987
Organ Donors	642,441	53,874	696,315
Change of Name/Address	23,276	3,437	26,713
EXAMINATIONS			
Written Tests Passed	102,844	2,256	105,100
Written Tests Failed	41,651	632	42,283
Driver Road Tests Passed	61,549	1,245	62,794
Driver Road Tests Failed	6,612	32	6,644
Physical Referrals	3,911	1,636	5,547
Special Re-examinations	2,899	17	2,916
Voter Registration	205,690	20,270	225,960
Renewal by Mail	125,143	0	125,143
Motor Vehicle Records (DL Offices Only)	136,502	1	136,503
Reinstatements (DL Offices Only)	59,362	2	59,364

DRIVER LICENSE ACTIVITIES

Fiscal Years 1996 to 2005



DIVISION OF HEARINGS

Fiscal Years 2004 and 2005

	2004	2005
	No. of Cases	No. of Cases
Motor Vehicle Case Type		
Excessive Points	8,976	9,569
Express Consent	13,131	14,808
Drivers License Compact	201	255
DUI Convictions	1,254	1,547
Habitual Traffic Offender	783	713
Financial Responsibility	93	133
Insurance Suspension	745	834
Vehicular Assault/Homicide	69	58
Controlled Substance/PDL	49	168
Underage Drinking and Driving	651	503
Minor Buy/Possess Alcohol	89	98
Other	1,347	1,768
Total Motor Vehicle Case Type	27,388	30,454
Other Case Type		
Liquor Division	11	7
Racing Division	1	1
Tax	6	4
Tobacco	12	34
Emissions	0	3
CDL Testers	0	1
Total Other Case Type	30	50
Items Processed		
Subpoenas	1,714	1,913
Hearing Notices	34,021	38,683
Incoming Calls	38,493	44,122
Total Items Processed	74,228	84,727

VEHICLE REGISTRATIONS, LICENSE FEES, AND SPECIFIC OWNERSHIP TAX BY COUNTY
Calendar Year 2004

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	348,906	\$18,578,431	\$35,310,908	Kit Carson	12,137	479,092	857,118
Alamosa	17,290	700,082	1,146,994	La Plata	60,699	2,154,773	5,114,053
Arapahoe	453,705	21,121,680	53,669,988	Lake	9,066	327,131	617,579
Archuleta	16,379	618,121	1,485,684	Larimer	279,398	10,006,909	26,733,179
Baca	7,277	230,740	379,990	Las Animas	20,239	818,388	1,808,778
Bent	5,953	182,529	319,193	Lincoln	7,690	275,797	453,931
Boulder	241,508	8,285,968	25,628,170	Logan	24,859	890,844	1,660,638
Broomfield	39,996	1,417,455	4,686,273	Mesa	154,175	5,926,756	12,622,297
Chaffee	24,763	948,641	1,889,311	Mineral	1,885	60,699	134,466
Cheyenne	3,837	166,230	293,398	Moffat	18,777	687,401	1,499,721
Clear Creek	15,143	517,606	1,377,801	Montezuma	33,003	1,047,164	2,276,553
Conejos	11,463	353,497	662,081	Montrose	48,410	1,820,447	3,440,947
Costilla	5,409	156,294	273,731	Morgan	34,559	1,363,917	2,570,407
Crowley	4,465	130,979	200,035	Otero	23,827	810,693	1,381,337
Custer	7,445	295,909	610,512	Ouray	7,114	239,052	651,853
Delta	41,196	1,370,462	2,464,024	Park	29,144	1,072,983	2,640,447
Denver	454,207	18,154,808	41,348,283	Phillips	6,859	257,981	487,195
Dolores	3,755	111,158	198,800	Pitkin	19,621	861,686	2,773,761
Douglas	215,350	10,152,111	35,993,533	Prowers	16,528	598,421	963,825
Eagle	54,024	2,243,671	6,999,188	Pueblo	149,875	5,389,489	11,246,201
El Paso	506,955	18,853,781	47,126,891	Rio Blanco	10,513	405,036	907,849
Elbert	36,672	1,460,240	3,610,579	Rio Grande	17,699	675,432	1,249,547
Fremont	51,084	1,775,401	3,506,338	Routt	30,063	1,200,610	3,095,015
Garfield	61,489	2,791,323	5,710,305	Saguache	9,741	383,886	602,152
Gilpin	8,839	321,505	953,115	San Juan	1,190	37,993	82,995
Grand	21,895	883,129	2,037,035	San Miguel	10,095	359,452	1,026,539
Gunnison	19,598	700,542	1,589,730	Sedgwick	4,015	133,621	242,006
Hinsdale	1,797	54,049	100,077	Summit	32,818	1,347,153	3,998,702
Huerfano	9,789	338,466	580,705	Teller	32,464	1,041,355	2,587,732
Jackson	3,381	127,431	245,535	Washington	9,553	378,831	577,461
Jefferson	509,023	18,269,349	57,795,752	Weld	247,147	10,993,423	23,634,048
Kiowa	2,984	104,686	152,876	Yuma	15,927	638,682	1,203,752
				State Issued	25,058		
				TOTAL	4,609,725	\$184,101,373	\$457,488,919

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

2/ Includes fees retained by the counties in the amount of \$29,754,150.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY
Calendar Year 2004

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	850	2,709	2,193	3,477	69,718	9,530	2,619
Alamosa	53	141	1,147	187	3,844	350	108
Arapahoe	611	4,697	838	1,213	63,536	11,215	2,158
Archuleta	42	18	333	129	4,128	389	145
Baca	46	16	1,753	42	1,116	86	37
Bent	20	16	779	31	1,193	93	40
Boulder	472	1,453	1,463	543	34,434	8,073	1,564
Broomfield	15	283	47	57	6,112	1,247	257
Chaffee	103	100	330	237	5,617	682	335
Cheyenne	26	6	857	47	688	46	14
Clear Creek	41	19	115	53	3,503	543	202
Conejos	56	33	1,416	18	2,311	224	52
Costilla	24	8	559	19	1,353	128	51
Crowley	17	15	531	21	930	53	40
Custer	16	14	374	63	1,760	183	91
Delta	73	179	1,440	225	8,991	862	429
Denver	1,888	3,045	14	2,932	65,544	8,606	1,553
Dolores	8	15	779	31	518	81	39
Douglas	282	895	1,620	747	29,184	6,790	1,054
Eagle	233	40	335	406	11,739	1,507	255
El Paso	1,151	4,410	3,621	2,073	81,950	16,155	4,097
Elbert	78	69	1,783	277	8,304	988	453
Fremont	123	213	1,624	321	10,872	1,728	685
Garfield	169	400	1,001	714	14,106	1,626	515
Gilpin	19	2	91	58	2,104	351	112
Grand	95	46	445	232	5,403	584	191
Gunnison	70	104	395	149	4,733	577	133
Hinsdale	5	8	23	14	376	50	11
Huerfano	29	9	462	73	2,477	200	86
Jackson	7	5	364	34	740	47	47
Jefferson	595	2,463	1,608	1,302	83,292	17,437	4,332
Kiowa	17	0	740	31	433	35	22
Kit Carson	43	87	2,363	100	2,234	271	61
La Plata	159	268	1,462	351	13,648	2,100	476
Lake	21	0	24	64	2,352	211	73
Larimer	474	1,891	4,677	1,005	49,880	9,262	2,300
Las Animas	63	58	1,417	191	5,084	486	132
Lincoln	25	42	1,291	44	1,344	154	89
Logan	69	326	2,659	138	4,631	548	171
Mesa	306	1,088	2,929	1,046	32,845	3,693	1,712
Mineral	5	0	26	16	436	33	21
Moffat	34	129	953	153	3,875	411	184
Montezuma	100	172	2,604	197	6,853	672	265
Montrose	61	243	2,211	381	10,321	969	439
Morgan	90	175	2,912	279	7,090	700	288
Otero	66	238	2,089	132	4,881	508	171
Ouray	29	0	202	43	1,609	266	79
Park	48	13	364	148	7,452	1,035	520
Phillips	20	11	1,256	44	1,124	188	43
Pitkin	160	4	219	111	2,971	900	102
Prowers	62	290	1,810	119	3,496	288	118
Pueblo	272	1,297	2,002	816	32,924	3,966	1,310
Rio Blanco	30	10	757	112	2,610	158	62
Rio Grande	58	50	1,627	130	3,559	379	110
Routt	150	69	800	289	6,877	939	248
Saguache	24	14	1,217	67	2,293	214	82
San Juan	1	0	0	3	341	64	13
San Miguel	28	4	239	75	2,266	526	88
Sedgwick	12	25	764	11	675	48	24
Summit	195	83	50	257	7,078	999	302
Teller	66	42	298	135	6,801	1,187	465
Washington	41	42	2,675	86	954	153	60
Weld	400	1,959	9,355	2,262	53,411	6,682	2,188
Yuma	53	100	3,003	119	2,732	305	61
State Issued	132	0	36	900	6,498	143	123
Totals	10,531	30,161	83,371	25,580	822,154	128,924	34,107

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, CONTINUED
Calendar Year 2004

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	204,569	35	2,886	8,442	907	40,971	348,906
Alamosa	7,668	0	180	334	23	3,255	17,290
Arapahoe	331,292	8	2,458	5,852	257	29,570	453,705
Archuleta	6,873	47	349	272	19	3,635	16,379
Baca	2,315	5	25	103	10	1,723	7,277
Bent	2,477	0	43	41	0	1,220	5,953
Boulder	172,573	0	923	1,716	224	18,070	241,508
Broomfield	28,335	0	269	258	25	3,091	39,996
Chaffee	11,237	4	600	353	42	5,123	24,763
Cheyenne	1,200	5	19	45	2	882	3,837
Clear Creek	8,445	0	246	130	23	1,823	15,143
Conejos	4,984	7	69	27	3	2,263	11,463
Costilla	2,281	0	23	9	0	954	5,409
Crowley	1,816	0	20	48	2	972	4,465
Custer	2,869	2	93	104	11	1,865	7,445
Delta	17,713	55	1,715	313	23	9,178	41,196
Denver	348,494	0	980	3,512	252	17,387	454,207
Dolores	1,280	5	46	17	0	936	3,755
Douglas	150,683	98	1,104	2,608	108	20,177	215,350
Eagle	33,033	37	212	521	70	5,636	54,024
El Paso	332,608	40	5,942	6,018	460	48,430	506,955
Elbert	15,260	0	508	526	9	8,417	36,672
Fremont	23,886	16	1,411	608	43	9,554	51,084
Garfield	29,541	125	1,515	1,213	127	10,437	61,489
Gilpin	4,540	0	202	227	1	1,132	8,839
Grand	9,631	24	226	466	66	4,486	21,895
Gunnison	9,149	5	325	228	42	3,688	19,598
Hinsdale	783	1	8	38	0	480	1,797
Huerfano	4,466	1	55	130	11	1,790	9,789
Jackson	1,081	6	53	65	7	925	3,381
Jefferson	339,051	0	5,775	4,137	162	48,869	509,023
Kiowa	865	3	10	51	0	777	2,984
Kit Carson	4,211	25	42	149	13	2,538	12,137
La Plata	29,069	58	1,274	1,079	35	10,720	60,699
Lake	4,780	0	208	100	22	1,211	9,066
Larimer	166,875	20	3,454	3,811	272	35,477	279,398
Las Animas	8,979	0	77	331	65	3,356	20,239
Lincoln	2,970	32	27	60	0	1,612	7,690
Logan	11,476	5	140	332	16	4,348	24,859
Mesa	77,428	27	3,588	2,505	156	26,852	154,175
Mineral	831	0	15	12	0	490	1,885
Moffat	7,013	56	1,109	263	14	4,583	18,777
Montezuma	13,301	36	607	692	16	7,488	33,003
Montrose	21,187	126	1,693	594	93	10,092	48,410
Morgan	16,245	23	488	467	31	5,771	34,559
Otero	11,277	72	206	245	19	3,923	23,827
Ouray	3,234	15	70	106	1	1,460	7,114
Park	13,588	3	259	160	29	5,525	29,144
Phillips	2,663	28	9	33	9	1,431	6,859
Pitkin	13,122	0	47	211	8	1,766	19,621
Prowers	7,019	4	175	234	4	2,909	16,528
Pueblo	84,106	183	1,670	2,075	150	19,104	149,875
Rio Blanco	3,354	17	247	366	19	2,771	10,513
Rio Grande	7,294	31	417	152	34	3,858	17,699
Routt	14,172	41	427	572	39	5,440	30,063
Saguache	3,735	1	34	38	11	2,011	9,741
San Juan	543	2	25	20	1	177	1,190
San Miguel	5,142	15	36	182	16	1,478	10,095
Sedgwick	1,653	4	17	22	0	760	4,015
Summit	19,591	0	103	469	57	3,634	32,818
Teller	16,877	0	904	224	33	5,432	32,464
Washington	3,205	12	39	141	9	2,136	9,553
Weld	129,366	9	2,363	4,089	373	34,690	247,147
Yuma	5,797	18	25	171	27	3,516	15,927
State Issued	13,788	0	37	1,432	0	1,969	25,058
Totals	2,834,889	1,392	48,122	59,749	4,501	526,244	4,609,725

VEHICLE REGISTRATIONS BY PLATE TYPE

Calendar Year 2004

Bus	7,833	Special Plates (Continued)	
Camper Trailers	73,765	Denver Firefighter	831
City	19,368	Denver University	414
Collector	99,556	Disabled Veterans	10,210
County	17,605	Distinguished Service Cross	1
Dealer Demo	16,552	Firefighter	13,043
Dealer Full Use	8,507	Former POW	468
Dealer In Transit	4,007	Greyhound Lovers	3,197
Dealer Motorcycle Full Use	304	Honorably Discharged Veteran	62,347
Dealer Motorcycle	791	Horseless Carriage	2,722
Disability	34,765	Knights of Columbus	809
Fleets	3,991	Korean War Veteran	465
Light Truck Personalized Designer (Denim)	2,180	Masonic Family	1,589
Light Truck Regular Designer (Denim)	44,532	Medal of Honor	7
Neighborhood Electric	19	Metro State	192
Passenger Designer (Denim)	11,281	National Guard	957
Personalized Regular	41,156	Naval Reserve	811
Political Delegation	47	Olympic Committee	18
Regular Designer (Denim)	203,832	Pearl Harbor Survivor	116
Regular	3,195,503	Pioneer	26,725
Rental	59,495	Purple Heart	3,243
SMM/SME	53,784	Raptor Education Foundation	2,851
Special Plates		Rotary Club	257
10th Mountain Division	5,841	School of Mines	711
Agriculture and Natural Resource	1,495	Silver Star	9
Air Force Academy	162	State Representative	1
Air Force Commemorative	10,175	Street Rod	864
Air Force Cross	2	United States Senator	1
Always Buy Colorado	374	United States Marine Corps	8,245
American Indian	831	University of Colorado	7,017
Army	2,811	University of Northern Colorado	783
Benevolent and Protective Order of Elk	923	University of Southern Colorado	2
Call Letters	2,698	Vietnam Veterans	5,258
Colorado State University	2,821	Western State	17
Columbine	72,121	State of Colorado	10,637
		Trailer	445,780
		Total	4,609,725

REGISTERED VEHICLES GROUPED BY MODEL YEAR AND FUEL TYPE /1

Model Years 2000 - 2005	Model Year 2000	Model Year 2001	Model Year 2002	Model Year 2003	Model Year 2004	Model Year 2005
Fuel Type - Single Fuel Source						
Gasoline-Only	255,273	247,220	247,599	224,940	225,822	201,533
Diesel-Only /2	8,702	11,722	9,860	10,101	11,723	10,051
Electric-Only	92	92	108	71	86	133
Ethanol-Only	35	24	37	20	27	19
Methanol-Only	4	2	5	0	2	1
Natural Gas-Only	9	12	6	4	8	11
Propane-Only	32	18	23	11	9	13
Other (Single Fuel)	38	25	27	46	27	40
Subtotal	264,185	259,115	257,665	235,193	237,704	211,801
Fuel Type - Hybrids						
Gasoline-Electric	58	382	424	475	897	2,016
Diesel-Electric	85	71	85	70	117	117
Ethanol-Electric	15	7	46	34	15	4
Methanol-Electric	17	6	4	8	3	5
Natural Gas-Electric	2	2	1	2	4	9
Propane-Electric	0	3	1	5	6	16
Non-Electric Combinations /3	16	15	28	10	12	10
Subtotal	193	486	589	604	1,054	2,177
Grand Totals	264,378	259,601	258,254	235,797	238,758	213,978

/1 Data represent registration activity as of October 2005.

/2 Does not include vehicles registered under the provisions of IRP/IFTA

/3 Including propane-gas, natural gas-diesel, and natural gas-gasoline

Racing Events

PARI-MUTUEL COMPARATIVE DATA

Calendar Years 2000 to 2004

	2000	2001	2002	2003	2004
NUMBER OF LIVE RACING DAYS					
Horse Racing	37	37	41	47	37
Greyhound Racing	622	608	437	316	282
Total	659	645	478	363	319
PARI-MUTUEL SALES 1/					
Horse Racing	\$75,256,831	\$81,889,773	\$86,495,895	\$84,720,388	\$70,612,157
Greyhound Racing	155,567,451	151,233,959	132,684,446	121,966,413	115,558,421
Total	\$230,824,282	\$233,123,732	\$219,180,341	\$206,686,801	\$186,170,578
STATE PARI-MUTUEL TAX COLLECTIONS					
Horse Racing	\$560,438	\$606,682	\$631,453	\$626,970	\$530,234
Greyhound Racing	5,384,307	5,288,543	4,425,453	3,929,859	3,584,048
Total	\$5,944,745	\$5,895,225	\$5,056,906	\$4,556,829	\$4,114,282

1/ Includes off-track-betting figures.

LICENSED RACETRACKS

GREYHOUND TRACKS

Mile High Greyhound Racing
6200 Dahlia Street
Commerce City CO 80022

Interstate Racing Association, Inc.
6200 Dahlia Street
Commerce City CO 80022

Pueblo Greyhound Park
3215 Lake Avenue
Pueblo CO 81005

Cloverleaf Kennel Club
PO Box 88
Loveland CO 80539

Post Time Greyhound Racing
3701 North Nevada Avenue
Colorado Springs CO 80907

HORSE TRACKS

Arapahoe Park
26000 East Quincy
Aurora CO 80016

LICENSED OFF-TRACK-BETTING

Havana Park
10750 East Iliff Avenue
Aurora CO 80014

Red and Jerry's
1840 West Oxford Avenue
Sheridan CO 80110

Sales and Use Taxes

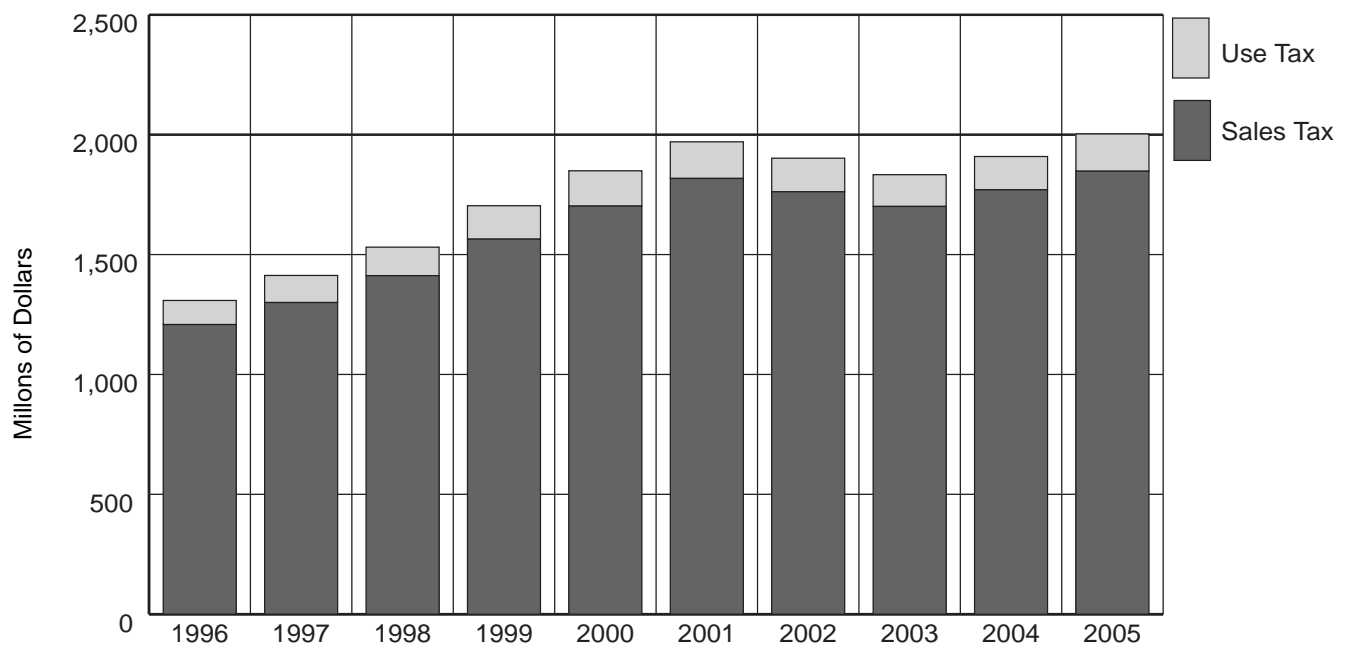
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1996 to 2005 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX	TOTALS	PERCENT CHANGE
2005	\$1,847,623	\$82,388	\$73,054	\$2,003,065	4.9%
2004	1,770,247	72,636	66,363	1,909,246	4.1
2003	1,700,723	67,478	64,999	1,833,200	-3.6
2002	1,762,037	73,841	66,093	1,901,971	-3.5
2001	1,817,451	78,024	74,732	1,970,207	6.5
2000	1,702,133	77,060	70,113	1,849,306	8.6
1999	1,564,354	78,513	60,741	1,703,608	11.3
1998	1,411,950	63,562	55,320	1,530,832	8.3
1997	1,299,983	65,305	47,615	1,412,903	8.0
1996	1,208,087	61,666	38,784	1,308,537	

NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1996 to 2005



Use Tax	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Sales Tax	1,208.1	1,300.0	1,412.0	1,564.4	1,702.1	1,817.5	1,762.0	1,700.7	1,770.2	1,847.6

GENERAL STATE SALES STATISTICS BY BUSINESS CLASS
Fiscal Year 2005 (thousands of dollars)

BUSINESS CLASS	NO. OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Agriculture, Forestry & Fisheries	3,529	\$410,974	\$164,049	\$68,256	\$1,933
Mining	3,617	1,542,257	1,186,859	634,463	17,968
Public Utilities	7,419	6,833,008	5,128,278	1,744,774	49,412
Construction Trades	30,741	3,138,867	2,610,312	962,712	27,264
Manufacturing	75,927	15,845,487	7,759,569	2,741,808	77,648
Wholesale Trade	78,351	28,218,961	10,044,663	4,088,347	115,782
RETAIL TRADE:					
Motor Vehicles and Auto Parts	34,420	17,616,045	14,139,683	8,562,712	242,496
Furniture and Home furnishings	27,436	2,623,416	2,377,606	1,886,900	53,437
Electronics and Appliance Stores	16,837	2,334,348	1,881,595	1,415,678	40,092
Building Materials/Improvement/Nurseries	19,979	6,020,405	5,284,400	4,699,682	133,095
Food & Beverage Stores	42,298	10,237,222	10,090,592	2,876,730	81,469
Health/Personal Care Stores	11,573	1,752,638	1,693,432	572,316	16,208
Service Stations	14,593	4,024,971	3,837,263	364,442	10,321
Clothing/Accessory Stores	39,005	2,680,631	2,607,237	2,332,345	66,052
Sporting Goods/Hobby/Book/Music Stores	34,426	2,476,905	2,351,030	1,902,260	53,872
General Merchandisers/Warehouse Stores	16,620	9,644,772	9,470,893	6,326,342	179,162
Miscellaneous Stores	65,307	2,521,982	2,248,756	1,616,031	45,766
Non-Store Retailers	70,398	1,581,336	1,378,711	487,323	13,801
TOTAL RETAIL TRADE	392,892	63,514,671	57,361,198	33,042,761	935,771
Transportation & Warehousing	5,583	887,593	751,082	196,504	5,565
Information Producers/Distributors	149,711	5,900,217	5,440,273	3,666,031	103,822
Finance and Insurance	35,960	1,368,640	1,070,635	609,499	17,261
Real Estate, Rental, & Leasing Services	71,331	3,192,527	2,921,939	2,222,493	62,941
Professional, Scientific, & Technical Services	74,471	6,924,384	5,413,993	1,216,137	34,441
Bus., Admin., Support, Waste/Remediation Services	21,979	1,660,467	1,370,273	423,552	11,995
Educational Services	4,767	318,530	293,664	95,833	2,714
Health Care and Social Assistance Services	11,142	3,704,246	3,207,333	105,367	2,984
Arts, Entertainment, & Recreation Services	14,965	772,713	735,179	343,256	9,721
Hotel and Other Accommodation Services	20,176	2,195,451	2,175,925	1,917,620	54,307
Food and Drinking Services	116,291	6,730,449	6,618,251	6,197,528	175,514
Other Personal Services	83,498	3,399,445	3,068,640	1,325,494	37,538
Government Services	9,938	367,423	310,571	145,021	4,107
Fiscal Year 2005 Total	1,212,288	\$156,926,310	\$117,632,686	\$61,747,458	\$1,748,688
Fiscal Year 2004 Total	1,192,073	\$144,291,647	\$108,918,883	\$58,448,129	\$1,655,251
Percentage Change	1.7%	8.8%	8.0%	5.6%	5.6%

RETAIL SALES BY COUNTY

Calendar Years 2000 to 2004 (thousands of dollars)

COUNTY	2000	2001	2002	2003	2004
Adams	\$7,581,317	\$7,894,776	\$7,920,532	\$8,313,606	\$9,284,754
Alamosa	319,007	331,312	354,763	349,396	368,699
Arapahoe	14,241,174	14,212,021	14,404,415	14,642,618	15,025,260
Archuleta	178,576	184,005	178,358	172,966	184,083
Baca	46,908	44,421	43,843	41,142	43,731
Bent	29,298	29,249	30,094	28,275	29,993
Boulder	6,998,612	7,264,107	6,123,173	6,379,950	6,518,319
Broomfield 1/		293,863	1,512,917	1,421,411	2,123,377
Chaffee	305,572	317,165	321,658	323,241	340,751
Cheyenne	35,557	35,246	29,595	31,606	43,205
Clear Creek	113,296	119,173	118,884	121,794	123,382
Conejos	41,181	42,784	40,514	42,394	45,638
Costilla	12,868	14,180	14,553	14,328	15,283
Crowley	19,661	20,068	19,988	18,809	22,785
Custer	31,110	32,899	33,730	30,720	34,056
Delta	303,699	318,019	335,231	349,437	471,464
Denver	17,488,139	17,817,540	17,214,843	16,957,495	18,327,037
Dolores	16,516	18,103	17,440	20,021	21,991
Douglas	3,666,174	4,048,657	4,233,303	4,323,247	5,051,932
Eagle	1,495,926	1,456,906	1,416,272	1,462,937	1,625,944
El Paso	9,175,487	9,581,367	9,914,891	10,344,981	10,985,910
Elbert	123,974	134,075	129,506	124,233	140,841
Fremont	430,203	448,502	447,907	454,172	482,191
Garfield	1,155,540	1,194,068	1,213,434	1,241,492	1,429,882
Gilpin	44,784	51,909	56,636	61,619	64,081
Grand	301,162	301,099	305,686	310,387	342,920
Gunnison	423,133	431,296	405,537	402,944	442,043
Hinsdale	13,606	13,367	12,200	12,102	13,976
Huerfano	69,698	70,843	74,812	66,754	70,946
Jackson	21,784	22,969	21,733	19,943	21,812
Jefferson	10,890,215	11,056,283	11,049,135	11,425,958	11,859,807
Kiowa	12,837	14,672	11,557	13,136	19,545
Kit Carson	178,412	189,507	179,270	187,656	204,058
La Plata	975,301	1,015,255	1,036,969	1,073,642	1,256,859
Lake	68,408	71,585	66,512	70,960	75,674
Larimer	5,319,602	5,609,952	5,675,598	5,727,570	6,015,812
Las Animas	223,699	245,652	249,488	245,898	281,994
Lincoln	112,889	120,396	117,771	117,576	128,461
Logan	377,448	368,067	371,545	355,569	391,259
Mesa	2,574,813	2,704,636	2,841,144	2,970,609	3,235,926
Mineral	17,850	18,654	21,276	20,665	23,521
Moffat	204,033	221,797	216,796	226,778	241,453
Montezuma	390,217	406,912	412,543	527,745	613,002
Montrose	605,661	665,810	689,206	718,647	807,210
Morgan	410,313	456,966	417,150	448,664	489,367
Otero	317,558	330,416	347,934	342,678	367,034
Ouray	44,294	47,718	48,794	51,285	55,660
Park	80,025	83,457	82,764	86,046	98,179
Phillips	127,296	129,486	126,894	142,003	129,109
Pitkin	850,387	834,144	816,744	800,047	889,135
Prowers	402,328	374,125	377,509	341,145	336,749
Pueblo	2,320,148	2,370,306	2,504,134	2,601,844	2,792,592
Rio Blanco	74,167	80,149	102,836	188,651	293,804
Rio Grande	203,632	193,735	217,602	211,120	214,135
Routt	564,185	609,740	599,091	593,369	678,408
Saguache	39,113	41,784	42,295	44,872	46,967
San Juan	15,617	15,129	14,355	14,419	15,992
San Miguel	191,281	197,842	195,685	183,497	214,125
Sedgwick	46,146	42,248	38,698	39,257	42,301
Summit	1,047,290	1,057,629	1,049,640	1,026,002	1,062,206
Teller	272,173	215,439	222,412	228,253	252,349
Washington	67,210	68,017	64,092	68,262	69,554
Weld	3,215,007	3,558,517	3,873,850	4,076,302	4,538,532
Yuma	189,787	209,600	212,470	192,941	189,579
Out of State	3,507,092	3,229,981	2,726,699	2,140,672	2,598,027
State Total	\$100,620,396	\$103,599,595	\$103,966,906	\$105,587,758	\$114,224,671

1/ Broomfield became a city and county on November 15, 2001.

RETAIL TRADE SALES BY COUNTY
Calendar Years 2000 to 2004 (thousands of dollars)

Note: Data for 2002, 2003, and 2004 are not strictly comparable to previous years because the definition of retail trade has changed. Eating and drinking establishments are no longer a part of retail trade, but that category has been added to the 2002, 2003, and 2004 figures in order to make the data more comparable to previous years.

COUNTY	2000	2001	2002	2003	2004
Adams	\$4,452,955	\$4,376,922	\$4,332,268	\$4,381,737	\$4,644,745
Alamosa	219,516	220,096	228,448	227,923	246,201
Arapahoe	8,666,555	8,949,473	9,069,696	9,232,030	9,457,546
Archuleta	118,111	113,555	98,678	96,601	107,528
Baca	34,672	30,259	30,809	28,370	28,990
Bent	19,968	18,399	18,471	18,495	18,928
Boulder	4,027,542	4,204,078	3,561,151	3,559,047	3,700,243
Broomfield 1/		177,700	845,640	927,009	969,981
Chaffee	208,844	210,631	207,612	202,491	216,744
Cheyenne	8,596	7,824	8,324	8,698	11,261
Clear Creek	66,610	69,461	66,632	65,143	71,358
Conejos	29,250	29,143	25,596	26,618	27,925
Costilla	7,516	7,940	7,341	7,690	8,398
Crowley	15,441	14,419	13,575	13,326	14,515
Custer	20,486	21,137	19,972	18,815	20,170
Delta	183,432	188,157	199,355	208,558	233,024
Denver	8,102,252	7,873,629	7,563,560	7,363,673	7,690,989
Dolores	9,784	9,578	9,218	11,143	15,127
Douglas	2,718,663	3,005,546	3,129,546	3,177,047	3,495,112
Eagle	800,658	796,583	773,954	791,445	882,115
El Paso	5,942,882	6,049,663	6,144,424	6,170,630	6,796,992
Elbert	68,891	77,979	79,038	72,635	83,607
Fremont	310,225	318,838	314,695	313,396	335,459
Garfield	731,743	732,179	729,656	753,899	830,901
Gilpin	9,784	8,931	13,258	12,354	13,102
Grand	171,796	170,613	166,831	172,919	184,210
Gunnison	209,997	198,115	181,970	177,465	197,319
Hinsdale	8,098	7,774	6,193	6,639	7,459
Huerfano	42,627	40,729	43,050	39,133	42,921
Jackson	9,773	9,269	10,290	9,618	10,454
Jefferson	7,122,916	6,973,850	6,852,688	6,907,643	7,234,864
Kiowa	9,161	9,006	6,661	7,564	7,548
Kit Carson	75,279	71,706	65,272	64,528	67,886
La Plata	592,127	614,240	614,655	654,202	736,010
Lake	48,380	49,347	44,959	47,292	50,464
Larimer	3,323,983	3,464,937	3,524,253	3,534,386	3,658,622
Las Animas	134,768	136,636	137,498	142,329	163,190
Lincoln	82,158	86,148	73,978	74,716	79,189
Logan	232,601	219,635	214,634	211,225	228,712
Mesa	1,605,250	1,660,638	1,725,540	1,743,820	1,853,047
Mineral	5,013	5,368	5,352	5,901	5,993
Moffat	137,977	139,743	123,912	127,567	132,873
Montezuma	279,610	288,549	285,499	287,593	297,175
Montrose	385,898	420,868	420,526	442,657	495,611
Morgan	205,181	192,808	189,328	208,716	221,793
Otero	170,317	178,981	177,934	175,280	179,861
Ouray	24,439	26,602	23,673	25,620	28,630
Park	50,714	51,436	47,472	46,466	51,555
Phillips	30,010	25,404	19,121	19,645	18,632
Pitkin	444,340	430,309	425,494	418,026	457,195
Prowers	150,597	157,896	140,776	138,629	136,989
Pueblo	1,455,084	1,500,714	1,522,193	1,547,467	1,639,254
Rio Blanco	42,207	45,858	41,202	39,862	37,116
Rio Grande	92,078	82,180	75,202	75,834	79,366
Routt	336,712	353,113	348,675	348,272	390,507
Saguache	22,433	22,157	21,951	23,891	24,162
San Juan	10,033	9,114	9,856	9,348	9,213
San Miguel	99,511	101,299	97,888	95,680	110,092
Sedgwick	31,844	29,404	24,219	24,450	26,619
Summit	617,221	624,267	600,819	605,163	631,359
Teller	136,824	139,007	137,010	133,949	138,891
Washington	30,305	31,530	27,540	28,385	29,595
Weld	1,582,809	1,732,914	1,867,620	1,966,257	2,245,523
Yuma	89,155	98,264	103,505	91,629	92,388
Out of State	1,144,483	1,102,415	954,101	320,265	339,243
State Total	\$58,018,085	\$59,014,963	\$58,850,257	\$58,688,804	\$62,262,491

1/ Broomfield became a city and county on November 15, 2001

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2005 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	77,030	\$14,955,189	\$9,944,091	\$4,992,903	\$141,399
Alamosa	6,189	436,558	362,522	192,055	5,439
Arapahoe	105,185	22,258,294	15,407,899	7,548,870	213,784
Archuleta	5,746	219,750	196,610	125,000	3,540
Baca	2,334	46,335	43,707	14,477	410
Bent	2,375	32,694	31,185	14,160	401
Boulder	71,153	8,466,972	6,850,863	3,404,908	96,427
Broomfield	13,584	2,292,392	1,442,893	945,198	26,768
Chaffee	11,172	384,807	346,629	198,870	5,632
Cheyenne	1,717	45,978	43,975	13,983	396
Clear Creek	7,212	145,430	131,875	58,439	1,655
Conejos	2,995	68,362	46,575	21,716	615
Costilla	2,233	19,943	15,369	6,568	186
Crowley	1,948	23,889	22,106	10,381	294
Custer	3,164	38,231	34,924	18,573	526
Delta	12,723	577,725	509,305	211,088	5,978
Denver	111,971	26,426,277	18,742,137	10,081,003	285,494
Dolores	1,293	28,021	25,148	6,886	195
Douglas	50,063	5,896,345	5,357,361	3,237,571	91,688
Eagle	27,108	1,883,625	1,746,459	1,162,853	32,932
El Paso	95,757	14,195,800	11,317,267	6,484,993	183,655
Elbert	6,832	187,978	150,661	65,996	1,869
Fremont	12,125	659,691	513,831	251,871	7,133
Garfield	23,809	1,702,721	1,514,056	831,815	23,557
Gilpin	2,750	81,049	65,015	36,864	1,044
Grand	13,060	405,507	383,280	251,201	7,114
Gunnison	10,253	495,548	477,111	212,253	6,011
Hinsdale	1,450	16,111	14,539	10,558	299
Huerfano	4,540	80,168	72,583	33,651	953
Jackson	1,532	21,866	20,707	11,229	318
Jefferson	105,781	14,640,239	11,981,760	6,234,287	176,555
Kiowa	930	22,316	21,478	3,213	91
Kit Carson	4,750	220,202	199,027	62,006	1,756
La Plata	18,672	1,437,101	1,274,498	719,456	20,375
Lake	3,429	80,495	76,165	34,428	975
Larimer	66,516	7,530,513	6,184,037	3,371,010	95,467
Las Animas	6,767	318,754	300,114	130,720	3,702
Lincoln	4,126	142,083	135,345	49,506	1,402
Logan	7,962	479,167	428,904	204,237	5,784
Mesa	34,012	4,371,625	3,437,177	1,887,959	53,467
Mineral	1,403	23,853	23,542	12,112	343
Moffat	6,652	291,835	248,191	127,966	3,624
Montezuma	9,620	749,533	641,582	230,720	6,534
Montrose	13,904	989,326	847,814	468,468	13,267
Morgan	10,451	884,279	506,963	186,335	5,277
Otero	8,660	456,293	371,172	135,523	3,838
Ouray	4,135	63,475	58,414	41,314	1,170
Park	6,675	112,410	102,706	50,282	1,424
Phillips	3,457	137,649	123,382	23,234	658
Pitkin	14,274	997,915	927,253	598,482	16,949
Prowers	6,420	380,461	266,636	104,414	2,957
Pueblo	28,894	3,549,652	2,834,384	1,474,718	41,764
Rio Blanco	4,027	407,800	376,391	66,066	1,871
Rio Grande	7,251	315,080	221,716	78,602	2,226
Routt	14,058	770,492	684,865	435,558	12,335
Saguache	2,966	50,910	49,108	15,643	443
San Juan	1,358	16,905	16,406	12,500	354
San Miguel	7,071	237,177	226,026	158,121	4,478
Sedgwick	2,339	48,349	45,344	13,595	385
Summit	21,992	1,358,078	1,119,259	799,541	22,643
Teller	9,183	415,843	260,981	130,791	3,704
Washington	2,648	75,485	70,833	25,247	715
Weld	60,589	6,700,951	4,814,999	2,195,445	62,175
Yuma	5,683	219,908	198,815	77,472	2,194
Out of State	16,330	6,336,900	2,726,716	1,132,556	32,074
State Total	1,212,288	\$156,926,310	\$117,632,686	\$61,747,458	\$1,748,688

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

Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
ADAMS	\$14,955,189	\$9,944,091	\$4,992,903	\$141,399
Arvada	154,615	121,987	43,326	1,227
Aurora	2,432,096	1,433,501	707,768	20,044
Bennett	19,324	17,393	6,462	183
Brighton	739,657	694,877	340,607	9,646
Commerce City	3,632,537	1,755,385	579,131	16,401
Federal Heights	309,267	239,108	129,131	3,657
Northglenn	671,216	582,616	365,925	10,363
Strasburg	8,130	7,760	3,919	111
Thornton	1,728,139	1,545,526	936,158	26,512
Westminster	1,090,369	927,527	441,172	12,494
Remainder of county	4,169,839	2,618,411	1,439,301	40,761
ALAMOSA	436,558	362,522	192,055	5,439
Alamosa	385,103	311,345	171,363	4,853
Remainder of county	51,455	51,177	20,692	586
ARAPAHOE	22,258,294	15,407,899	7,548,870	213,784
Aurora	6,097,966	4,526,371	2,581,568	73,110
Byers	7,104	6,430	3,531	100
Centennial	4,188,840	2,905,557	1,326,342	37,562
Cherry Hills Village	42,317	37,368	13,806	391
Columbine Valley	11,905	11,539	10,134	287
Deer Trail	2,936	2,881	883	25
Englewood	5,597,352	3,721,209	1,214,054	34,382
Foxfield	6,553	6,012	2,154	61
Glendale	379,756	336,275	254,237	7,200
Greenwood Village	978,655	820,536	454,555	12,873
Littleton	2,253,299	1,703,381	870,304	24,647
Sheridan	333,040	210,217	111,476	3,157
Strasburg	20,611	19,701	4,838	137
Remainder of county	2,337,960	1,100,422	700,989	19,852
ARCHULETA	219,750	196,610	125,000	3,540
Pagosa Springs	176,479	163,520	102,542	2,904
Remainder of county	43,271	33,090	22,458	636
BACA	46,335	43,707	14,477	410
Campo	248	247	212	6
Pritchett	527	527	212	6
Springfield	28,511	26,512	10,169	288
Two Buttes	409	408	141	4
Walsh	12,000	11,635	2,048	58
Remainder of county	4,640	4,378	1,695	48
BENT	32,694	31,185	14,160	401
Las Animas	23,468	22,231	11,299	320
Remainder of county	9,226	8,954	2,860	81
BOULDER	8,466,972	6,850,863	3,404,908	96,427
Boulder	4,085,902	3,173,599	1,599,612	45,301
Erie	59,056	56,209	24,541	695
Lafayette	433,736	372,949	135,664	3,842
Longmont	2,116,977	1,852,400	890,678	25,224
Louisville	724,126	564,614	309,710	8,771
Lyons	31,943	30,047	10,699	303
Nederland	28,009	23,791	13,912	394
Niwot	43,500	29,492	16,596	470
Superior	304,179	292,619	163,418	4,628
Ward	569	555	318	9
Remainder of county	638,975	454,588	239,760	6,790
BROOMFIELD CITY AND COUNTY	2,292,392	1,442,893	945,198	26,768
CHAFFEE	384,807	346,629	198,870	5,632
Buena Vista	85,215	77,964	50,742	1,437
Poncha Springs	27,385	23,954	13,418	380
Salida	218,134	197,739	109,181	3,092
Remainder of county	54,073	46,972	25,530	723

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
CHEYENNE	\$45,978	\$43,975	\$13,983	\$396
Cheyenne Wells	14,879	14,579	8,475	240
Kit Carson	2,128	2,108	1,130	32
Remainder of county	28,971	27,288	4,379	124
CLEAR CREEK	145,430	131,875	58,439	1,655
Empire	3,048	2,806	1,730	49
Georgetown	18,728	18,164	8,934	253
Idaho Springs	62,537	59,515	25,706	728
Silver Plume	1,774	1,055	600	17
Remainder of county	59,343	50,335	21,469	608
CONEJOS	68,362	46,575	21,716	615
Antonito	26,160	7,881	2,542	72
La Jara	14,847	14,273	4,131	117
Manassa	7,377	6,015	3,072	87
Romeo	735	729	494	14
Remainder of county	19,243	17,677	11,476	325
COSTILLA	19,943	15,369	6,568	186
Blanca	2,529	2,217	918	26
Fort Garland	1,904	1,766	1,130	32
San Luis	4,677	3,881	1,624	46
Remainder of county	10,833	7,505	2,895	82
CROWLEY	23,889	22,106	10,381	294
Ordway	13,671	13,191	5,650	160
Remainder of county	10,218	8,915	4,732	134
CUSTER	38,231	34,924	18,573	526
Silver Cliff	6,582	6,340	2,966	84
Westcliffe	24,120	22,395	13,136	372
Remainder of county	7,529	6,189	2,472	70
DELTA	577,725	509,305	211,088	5,978
Cedaredge	27,100	23,568	12,500	354
Crawford	2,204	2,108	1,306	37
Delta	272,126	246,959	124,506	3,526
Hotchkiss	29,479	26,154	14,089	399
Orchard City	13,978	10,802	1,589	45
Paonia	112,424	111,826	11,723	332
Remainder of county	120,414	87,888	45,374	1,285
DENVER CITY & COUNTY	26,426,277	18,742,137	10,081,003	285,494
DOLORES	28,021	25,148	6,886	195
Dove Creek	22,366	20,859	4,661	132
Rico	2,066	1,903	1,024	29
Remainder of county	3,589	2,386	1,201	34
DOUGLAS	5,896,345	5,357,361	3,237,571	91,688
Aurora	7,719	7,454	1,377	39
Castle Rock	879,718	799,125	491,172	13,910
Franktown	23,023	14,965	9,958	282
Highlands Ranch	814,638	705,898	418,432	11,850
Larkspur	27,590	11,335	6,003	170
Littleton 1/	589,266	566,379	474,011	13,424
Lone Tree	1,062,383	990,219	618,891	17,527
Parker	898,617	836,235	477,472	13,522
Sedalia	91,690	80,535	23,482	665
Remainder of county	1,501,701	1,345,216	716,773	20,299
EAGLE	1,883,625	1,746,459	1,162,853	32,932
Avon	342,744	316,280	215,643	6,107
Basalt	138,989	125,948	70,798	2,005
Eagle	130,345	120,453	63,312	1,793
Edwards	169,380	149,256	95,268	2,698
Gypsum	130,743	110,319	81,744	2,315
Minturn	34,299	30,280	16,314	462
Red Cliff	1,545	1,511	1,236	35
Vail	501,077	486,684	323,941	9,174
Remainder of county	434,503	405,728	294,597	8,343

1/ Park Meadows Mall Included

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**

Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
EL PASO	\$14,195,800	\$11,317,267	\$6,484,993	\$183,655
Calhan	21,308	18,813	6,956	197
Colorado Springs	12,033,741	9,960,615	5,756,532	163,025
Fountain	855,701	244,260	124,435	3,524
Green Mountain Falls	3,022	2,897	2,083	59
Manitou Springs	49,958	46,867	37,253	1,055
Monument	210,922	200,834	92,585	2,622
Palmer Lake	23,941	22,786	10,911	309
Security	35,511	33,912	10,346	293
Remainder of county	961,696	786,283	443,891	12,571
ELBERT	187,978	150,661	65,996	1,869
Agate	3,211	3,210	3,178	90
Elizabeth	89,339	63,605	27,860	789
Kiowa	17,222	16,637	8,227	233
Simla	8,314	7,755	3,531	100
Remainder of county	69,892	59,454	23,199	657
FREMONT	659,691	513,831	251,871	7,133
Canon City	400,960	374,641	193,856	5,490
Florence	47,723	38,366	18,785	532
Penrose	9,251	7,592	3,319	94
Remainder of county	201,757	93,232	35,911	1,017
GARFIELD	1,702,721	1,514,056	831,815	23,557
Carbondale	167,183	153,147	84,251	2,386
Glenwood Springs	814,616	726,890	410,629	11,629
New Castle	70,025	53,872	19,209	544
Parachute	39,265	30,707	20,763	588
Rifle	284,709	273,848	131,250	3,717
Silt	29,928	24,523	14,301	405
Remainder of county	296,995	251,069	151,412	4,288
GILPIN	81,049	65,015	36,864	1,044
Black Hawk	59,460	45,834	24,894	705
Central City	9,495	7,766	6,144	174
Remainder of county	12,094	11,415	5,826	165
GRAND	405,507	383,280	251,201	7,114
Fraser	52,034	50,217	28,919	819
Granby	77,347	73,508	43,750	1,239
Grand Lake	30,615	29,718	23,234	658
Hot Sulphur Springs	5,882	5,702	2,295	65
Kremmling	29,818	28,395	17,302	490
Winter Park	87,521	85,888	61,335	1,737
Remainder of county	122,290	109,852	74,364	2,106
GUNNISON	495,548	477,111	212,253	6,011
Crested Butte	72,205	69,431	49,788	1,410
Gunnison	211,968	200,826	110,946	3,142
Marble	1,046	1,042	494	14
Mt. Crested Butte	28,430	28,241	22,210	629
Remainder of county	181,899	177,571	28,814	816
HINSDALE	16,111	14,539	10,558	299
Lake City	9,928	9,579	6,568	186
Remainder of county	6,183	4,960	3,990	113
HUERFANO	80,168	72,583	33,651	953
La Veta	13,382	10,913	6,215	176
Walsenburg	46,269	41,657	19,597	555
Remainder of county	20,517	20,013	7,839	222
JACKSON	21,866	20,707	11,229	318
Walden	15,151	14,497	7,804	221
Remainder of county	6,715	6,210	3,425	97

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
JEFFERSON	\$14,640,239	\$11,981,760	\$6,234,287	\$176,555
Arvada	1,825,680	1,604,369	750,141	21,244
Conifer	72,491	67,373	9,993	283
Edgewater	69,907	62,626	28,778	815
Evergreen	117,161	108,014	59,004	1,671
Golden	2,100,045	1,448,157	655,297	18,558
Kittredge	3,958	3,803	2,401	68
Lakeside	38,288	35,002	27,331	774
Lakewood	4,521,635	3,475,030	2,083,157	58,995
Littleton	307,511	290,875	171,504	4,857
Morrison	35,525	30,719	13,983	396
Mountain View	5,176	5,126	2,331	66
Superior	4,930	3,249	2,860	81
Westminster	1,232,498	1,099,527	761,441	21,564
Wheat Ridge	1,857,971	1,718,506	604,626	17,123
Remainder of county	2,447,463	2,029,384	1,061,441	30,060
KIOWA	22,316	21,478	3,213	91
Eads	8,568	7,922	2,613	74
Remainder of county	13,748	13,556	600	17
KIT CARSON	220,202	199,027	62,006	1,756
Burlington	117,243	105,458	49,612	1,405
Flagler	13,460	12,715	2,719	77
Seibert	7,257	7,061	1,130	32
Stratton	8,172	8,016	3,849	109
Remainder of county	74,070	65,777	4,696	133
LA PLATA	1,437,101	1,274,498	719,456	20,375
Bayfield	51,517	44,596	25,318	717
Durango	1,100,031	969,474	540,254	15,300
Ignacio	17,224	16,069	6,886	195
Remainder of county	268,329	244,359	146,999	4,163
LAKE	80,495	76,165	34,428	975
Leadville	31,492	30,796	18,644	528
Twin Lakes	559	551	424	12
Remainder of county	48,444	44,818	15,360	435
LARIMER	7,530,513	6,184,037	3,371,010	95,467
Berthoud	81,876	57,324	21,928	621
Estes Park	224,048	212,782	137,747	3,901
Ft. Collins	4,172,190	3,583,915	2,011,617	56,969
Johnstown	22,340	22,046	10,169	288
Loveland	1,935,981	1,524,709	748,340	21,193
Timnath	9,536	7,241	5,579	158
Wellington	40,485	37,880	12,147	344
Windsor	25,878	22,147	10,240	290
Remainder of county	1,018,179	715,993	413,242	11,703
LAS ANIMAS	318,754	300,114	130,720	3,702
Aguilar	5,357	4,570	1,271	36
Trinidad	227,361	211,466	96,434	2,731
Remainder of county	86,036	84,078	33,016	935
LINCOLN	142,083	135,345	49,506	1,402
Arriba	2,088	2,049	282	8
Genoa	174	165	106	3
Hugo	8,578	8,496	4,061	115
Limon	119,988	114,979	41,525	1,176
Remainder of county	11,255	9,656	3,531	100
LOGAN	479,167	428,904	204,237	5,784
Crook	6,909	6,893	459	13
Fleming	1,324	1,295	212	6
Iliff	378	363	247	7
Merino	7,325	7,155	282	8
Sterling	392,154	354,894	184,357	5,221
Remainder of county	71,077	58,304	18,679	529

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
MESA	\$4,371,625	\$3,437,177	\$1,887,959	\$53,467
Clifton	77,698	70,133	48,376	1,370
Collbran	4,519	4,323	2,754	78
De Beque	1,361	1,292	565	16
Fruita	149,195	110,307	39,866	1,129
Gateway	174	165	71	2
Grand Junction	3,552,887	2,736,055	1,526,483	43,230
Palisade	31,456	24,845	14,619	414
Remainder of county	554,335	490,057	255,226	7,228
MINERAL	23,853	23,542	12,112	343
Creede	8,941	8,674	6,003	170
Remainder of county	14,912	14,868	6,109	173
MOFFAT	291,835	248,191	127,966	3,624
Craig	256,376	221,539	113,912	3,226
Dinosaur	3,731	3,686	1,306	37
Remainder of county	31,728	22,966	12,747	361
MONTEZUMA	749,533	641,582	230,720	6,534
Cortez	602,351	534,478	177,754	5,034
Dolores	14,621	12,756	7,239	205
Mancos	26,468	21,602	10,275	291
Remainder of county	106,093	72,746	35,452	1,004
MONTROSE	989,326	847,814	468,468	13,267
Cimarron	328	296	141	4
Montrose	790,874	699,965	405,826	11,493
Naturita	10,871	10,555	3,708	105
Nucla	11,576	10,155	3,107	88
Olathe	64,294	24,839	8,121	230
Remainder of county	111,383	102,004	47,564	1,347
MORGAN	884,279	506,963	186,335	5,277
Brush	97,550	88,735	25,141	712
Fort Morgan	617,075	288,693	122,811	3,478
Hillrose	220	218	106	3
Log Lane Village	1,628	1,560	530	15
Wiggins	31,047	29,512	7,662	217
Remainder of county	136,759	98,245	30,085	852
OTERO	456,293	371,172	135,523	3,838
Cheraw	1,298	1,293	636	18
Fowler	11,882	10,800	4,414	125
La Junta	361,689	283,620	100,035	2,833
Manzanola	1,850	1,726	671	19
Rocky Ford	44,029	41,586	20,198	572
Swink	1,589	1,586	918	26
Remainder of county	33,956	30,561	8,651	245
OURAY	63,475	58,414	41,314	1,170
Ouray	27,810	25,051	20,056	568
Ridgway	26,904	25,576	15,749	446
Remainder of county	8,761	7,787	5,508	156
PARK	112,410	102,706	50,282	1,424
Alma	2,341	2,223	1,342	38
Fairplay	19,290	17,623	9,393	266
Remainder of county	90,779	82,860	39,548	1,120
PHILLIPS	137,649	123,382	23,234	658
Haxtun	37,081	33,777	5,261	149
Holyoke	57,540	47,559	11,194	317
Remainder of county	43,028	42,046	6,780	192
PITKIN	997,915	927,253	598,482	16,949
Aspen	631,985	590,914	387,500	10,974
Basalt	50,698	45,747	24,011	680
Snowmass	9,875	9,138	3,672	104
Snowmass Village	125,061	121,287	89,336	2,530
Remainder of county	180,296	160,167	93,962	2,661

GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)
Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
PROWERS	\$380,461	\$266,636	\$104,414	\$2,957
Granada	2,452	2,379	1,130	32
Holly	22,967	14,721	4,802	136
Lamar	313,623	211,871	87,818	2,487
Wiley	7,111	6,812	1,624	46
Remainder of county	34,308	30,853	9,040	256
PUEBLO	3,549,652	2,834,384	1,474,718	41,764
Avondale	2,006	1,669	565	16
Boone	1,063	989	459	13
Colorado City	21,839	21,713	16,278	461
Pueblo	3,133,652	2,490,319	1,307,097	37,017
Rye	6,460	6,365	4,449	126
Remainder of county	384,632	313,329	145,869	4,131
RIO BLANCO	407,800	376,391	66,066	1,871
Meeker	38,115	34,604	18,927	536
Rangely	22,518	20,600	10,275	291
Rio Blanco	566	470	459	13
Remainder of county	346,601	320,717	36,405	1,031
RIO GRANDE	315,080	221,716	78,602	2,226
Center	14,641	9,790	1,306	37
Del Norte	19,030	18,350	6,215	176
Monte Vista	174,127	95,043	30,862	874
South Fork	18,187	17,839	12,218	346
Remainder of county	89,095	80,694	28,001	793
ROUTT	770,492	684,865	435,558	12,335
Hayden	33,341	32,590	16,667	472
Oak Creek	9,843	9,210	4,379	124
Phippsburg	513	373	318	9
Steamboat Springs	591,457	528,679	348,164	9,860
Yampa	4,591	4,292	1,660	47
Remainder of county	130,747	109,721	64,371	1,823
SAGUACHE	50,910	49,108	15,643	443
Center	28,546	27,887	8,121	230
Crestone	3,272	2,958	1,518	43
Saguache	4,082	4,032	1,059	30
Remainder of county	15,010	14,231	4,944	140
SAN JUAN	16,905	16,406	12,500	354
Silverton	13,915	13,450	9,993	283
Remainder of county	2,990	2,956	2,507	71
SAN MIGUEL	237,177	226,026	158,121	4,478
Mountain Village	48,377	48,188	40,996	1,161
Norwood	11,444	10,860	5,826	165
Telluride	125,066	116,098	79,308	2,246
Remainder of county	52,290	50,880	31,992	906
SEDGWICK	48,349	45,344	13,595	385
Julesburg	37,494	35,735	11,017	312
Ovid	1,948	1,507	530	15
Sedgwick	507	446	247	7
Remainder of county	8,400	7,656	1,801	51
SUMMIT	1,358,078	1,119,259	799,541	22,643
Breckenridge	314,432	305,927	231,215	6,548
Copper Mountain	44,823	40,811	38,771	1,098
Dillon	288,898	104,993	63,171	1,789
Frisco	181,154	171,872	107,309	3,039
Keystone	81,852	80,966	76,059	2,154
Montezuma	722	712	424	12
Silverthorne	307,790	281,089	203,814	5,772
Remainder of county	138,407	132,889	78,778	2,231

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2005 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
TELLER	\$415,843	\$260,981	\$130,791	\$3,704
Cripple Creek	43,472	38,216	26,059	738
Victor	140,292	4,929	3,072	87
Woodland Park	163,098	151,634	70,021	1,983
Remainder of county	68,981	66,202	31,638	896
WASHINGTON	75,485	70,833	25,247	715
Akron	54,663	51,230	15,466	438
Cope	696	683	388	11
Otis	8,456	7,569	6,144	174
Remainder of county	11,670	11,351	3,249	92
WELD	6,700,951	4,814,999	2,195,445	62,175
Ault	12,678	12,255	5,614	159
Brighton	139,966	126,604	99,435	2,816
Dacono	74,314	68,175	38,065	1,078
Eaton	100,357	92,267	22,740	644
Erie	28,727	27,725	11,935	338
Evans	132,763	120,712	62,818	1,779
Firestone	108,565	76,325	25,035	709
Frederick	381,611	255,520	67,620	1,915
Fort Lupton	258,191	222,824	100,035	2,833
Garden City	25,426	21,626	14,195	402
Gilcrest	137,898	5,834	3,566	101
Greeley	2,391,884	2,011,119	1,120,833	31,742
Grover	437	427	106	3
Hudson	25,155	14,251	6,073	172
Johnstown	75,877	61,782	26,660	755
Keenesburg	29,330	10,487	6,568	186
Kersey	9,383	9,055	4,802	136
La Salle	41,923	33,239	13,877	393
Lochbuie	5,697	5,696	2,542	72
Mead	97,628	74,619	31,850	902
Milliken	14,813	14,298	6,179	175
Northglenn	1,407	583	282	8
Nunn	2,688	2,121	1,130	32
Pierce	7,548	5,855	1,483	42
Platteville	33,302	22,914	10,911	309
Severance	9,479	9,038	6,215	176
Windsor	364,828	246,370	151,377	4,287
Remainder of county	2,189,076	1,263,278	353,496	10,011
YUMA	219,908	198,815	77,472	2,194
Eckley	803	803	636	18
Idalia	2,089	2,003	1,342	38
Joes	895	874	671	19
Kirk	2,197	1,942	847	24
Wray	57,848	55,640	23,199	657
Yuma	103,662	99,328	39,936	1,131
Remainder of county	52,414	38,225	10,840	307
OUT OF STATE	6,336,900	2,726,716	1,132,556	32,074
STATE TOTALS	\$156,926,310	\$117,632,686	\$61,747,458	\$1,748,688

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2005

Aguilar	\$60,506	Frederick	\$852,209	Naturita	\$128,682
Akron	197,939	Frisco	2,427,466	Nederland	625,451
Alma	42,647	Fruita	804,272	New Castle	878,930
Antonito	162,398	Garden City	240,439	Norwood	161,130
Ault	244,780	Georgetown	377,963	Nucla	125,634
Basalt	1,870,665	Gilcrest	126,590	Nunn	17,116
Bayfield	379,648	Granada	28,901	Oak Creek	145,972
Bennett	253,023	Granby	1,187,405	Olathe	240,096
Berthoud	737,430	Grand Lake	904,980	Ordway	112,610
Black Hawk	1,855,193	Green Mountain Falls	78,247	Otis	34,292
Blanca	28,214	Gunnison	1,422	Ouray	641,256
Brighton	8,621	Gypsum	1,931,200	Ovid	12,035
Broomfield	7,022	Haxtun	89,079	Palisade	154,447
Brush	882,270	Hayden	716,144	Palmer Lake	186,181
Buena Vista	801,940	Holly	49,046	Paonia	242,467
Burlington	661,593	Holyoke	204,692	Parachute	629,735
Calhan	99,135	Hooper	7,609	Parker	20,255
Carbondale	2,698,331	Hot Sulphur Springs	78,154	Pierce	33,155
Castle Rock	16,067	Hotchkiss	285,369	Pitkin	8,640
Cedaredge	204,244	Hudson	222,814	Platteville	177,115
Centennial	16,730,274	Hugo	90,031	Poncha Springs	126,088
Center	192,724	Idaho Springs	1,005,854	Red Cliff	15,070
Cheyenne Wells	80,934	Ignacio	191,000	Rico	54,098
Collbran	38,189	Johnstown	843,842	Rocky Ford	624,598
Columbine Valley	296,386	Julesburg	103,247	Romeo	7,087
Craig	2,417,407	Keenesburg	91,179	Saguache	63,418
Crawford	25,061	Kersey	153,985	Salida	2,086,638
Creede	140,660	Kiowa	68,453	San Luis	65,494
Crested Butte	3,338	Kit Carson	34,708	Sawpit	12,816
Crestone	61,265	Kremmling	582,202	Sedgwick	2,262
Cripple Creek	609,274	La Jara	219,301	Severance	59,683
Dacono	549,020	La Salle	286,110	Sheridan	2,180,587
De Beque	8,266	Lakeside	447,438	Silt	246,880
Del Norte	186,365	Las Animas	386,417	Silver Cliff	59,954
Dillon	1,703,701	La Veta	210,464	Silver Plume	22,150
Dinosaur	27,038	Limon	744,052	Simla	35,925
Dolores	225,433	Lochbuie	171,919	South Fork	232,717
Dove Creek	98,536	Log Lane Village	30,398	Springfield	267,550
Eads	72,703	Louisville	6,098	Sterling	1,054
Eagle	2,391,154	Loveland	530	Stratton	77,156
Eaton	616,447	Lyons	409,505	Superior	7,654,538
Elizabeth	1,025,170	Manassa	35,326	Telluride	3,918,906
Empire	68,581	Mancos	309,746	Timnath	20,445
Erie	1,815,910	Manitou Springs	1,810,753	Trinidad	4,482,408
Estes Park	6,236,867	Manzanola	14,942	Victor	73,214
Evans	2,491,210	Marble	5,255	Walsenburg	843,918
Fairplay	313,932	Mead	194,011	Walsh	39,389
Federal Heights	1,173	Milliken	517,927	Ward	6,136
Firestone	979,750	Minturn	432,010	Wellington	324,190
Flagler	70,171	Moffat	6,236	Westcliffe	272,076
Florence	416,241	Montezuma	8,794	Wiggins	145,611
Fort Lupton	2,412,699	Monte Vista	662,373	Windsor	1,466,484
Fort Morgan	4,204,794	Monument	2,163,310	Wray	593,484
Fountain	3,515,457	Morrison	406,797	Yampa	40,259
Fowler	109,838	Mountain View	143,388	Yuma	1,029,164
Foxfield	60,024	Mountain Village	1,960,642		
Fraser	1,458,191			Total	\$119,954,745

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2005

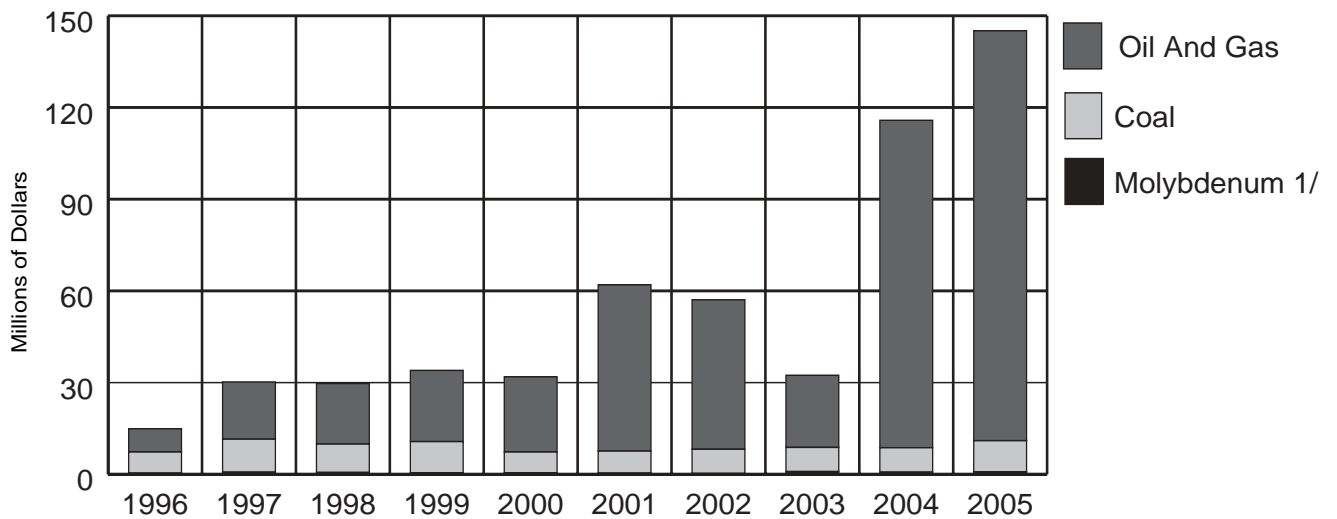
Adams County	\$24,646,514	Lake County	\$974,546
Alamosa County	1,591,989	City of Leadville	800,238
Town of Hooper	7,318	Larimer County	23,607,365
City of Alamosa	2,319,845	Lincoln County	981,174
Arapahoe County	14,508,446	Logan County	1,949,657
Archuleta County	2,731,321	Mesa County	23,188,061
City of Pagosa Springs	2,731,321	City of Grand Junction	5,117,365
Bent County	201,729	City of Fruita	1,599,177
Boulder County	18,315,416	Town of Palisade	1,119,425
Broomfield city	152	City of Collbran	479,753
Chaffee County	2,274,735	Town of Debeque	479,753
City of Buena Vista	587,123	Mineral County	235,765
City of Poncha Springs	113,569	City of Creede	117,881
City of Salida	1,215,316	Moffat County	1,793,078
Clear Creek County	758,812	City of Craig	905,788
Costilla County	72,782	Town of Dinosaur	11,887
City of San Luis	19,408	Montezuma County	972,971
City of Blanca	4,852	Montrose County	3,711,191
Crowley County	226,125	Otero County	1,118,560
Custer County	384,821	Ouray County	434,032
Delta County	3,506,519	Park County	490,100
City of Delta	401,935	Phillips County	308,238
City of Orchard City	180,586	Pitkin County	19,858,093
Town of Paonia	93,799	Prowers County	1,298,243
Town of Cedaredge	116,592	Pueblo County	13,324,906
Town of Hotchkiss	60,926	Rio Blanco County	1,698,622
Town of Crawford	22,792	City of Meeker	650,598
Douglas County	28,677,414	City of Rangely	663,428
Eagle County	10,479,376	Rio Grande County	1,996,044
City of Avon	320,814	City of Monte Vista	332,633
Town of Basalt	74,644	Town of Del Norte	142,592
Town of Eagle	91,583	Routt County	4,000,652
Town of Gypsum	105,583	San Juan County	110,554
Town of Minturn	20,221	Town of Silverton	478,712
Town of Redcliff	2,075	San Miguel County	1,509,224
City of Vail	530,081	Sedgwick County	354,044
El Paso County	61,944,327	Summit County	4,068,092
Fremont County	3,337,757	Town of Breckenridge	4,853,945
Garfield County	7,579,544	City of Montezuma	8,776
Grand County	2,778,857	Town of Blue River	18,194
Gunnison County	2,281,913	Town of Dillon	1,685,032
Hinsdale County	237,504	Town of Frisco	2,569,582
Town of Lake City	271,187	Town of Silverthorne	3,669,997
Huerfano County	221,703	Teller County	1,234,870
Town of La Veta	60,045		
City of Walsenburg	180,134	Total	\$378,051,683
Jackson County	298,989		
Town of Walden	151,473		
Jefferson County	30,386,106		
Las Animas County	919,361		
La Plata County	11,229,610		
City of Durango	2,715,014		
Town of Bayfield	603,337		
Town of Ignacio	535,454		

Severance Tax

COLORADO NET SEVERANCE TAX COLLECTIONS Fiscal Years 1996 to 2005

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2005	\$814,550	\$10,249,390	\$134,049,755	\$145,113,695
2004	722,657	8,015,735	107,145,432	115,883,824
2003	852,186	7,869,641	23,612,982	32,334,808
2002	286,016	7,929,644	48,914,233	57,129,893
2001	356,147	7,177,271	54,383,726	61,917,144
2000	49,482	6,816,706	24,640,683	31,947,871
1999	493,533	10,159,997	23,326,711	33,980,241
1998	639,761	9,343,898	19,756,058	29,739,717
1997	739,534	10,846,463	18,688,357	30,274,354
1996	422,044	6,861,394	7,555,496	14,838,934

NET SEVERANCE TAX COLLECTIONS Fiscal Years 1996 to 2005



Oil and Gas	7.6	18.7	19.8	23.3	24.6	54.4	48.9	23.6	107.1	134.1
Coal	6.9	10.8	9.3	10.2	6.8	7.2	7.9	7.9	8.0	10.2
Molybdenum	0.4	0.7	0.6	0.5	0.1	0.4	0.3	0.9	0.7	0.8

1/ The Molybdenum classification includes collections for metallic metals.