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COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT

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COLORADO DEPARTMENT OF REVENUE

2006

July 1, 2005 through June 30, 2006

TABLE OF CONTENTS

Message From the Executive Director..... 2

The Year in Perspective 3

Department of Revenue Organization Chart..... 7

Collections, Administration, Processing and Audit 8

Population by County 13

Department of Revenue Locations 14

Taxes and Fees at a Glance..... 15

Legislative Digest..... 19

Alcoholic Beverages..... 24

Cigarette and Tobacco Products..... 27

Estate and Gift..... 28

Income 29

Limited Stakes Gaming..... 35

Lottery..... 36

Motor Fuels..... 37

Motor Vehicle 38

Racing Events 48

Sales and Use..... 49

Severance..... 64

Available at:

<http://www.revenue.state.co.us/TaxStats>



DEPARTMENT OF REVENUE

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January 10, 2007

The Honorable Bill Owens
Governor of Colorado

Members of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

I am pleased to present the 66th Annual Report of the Colorado Department of Revenue covering the Department's operations for the period July 1, 2005 through June 30, 2006.

State General Fund revenues collected by the Department in Fiscal Year 2005-06 reflected the strength of the Colorado economy, increasing 12.8 percent over the previous year. Individual income and sales tax collections increased significantly by 14.3 percent and 5.2 percent, respectively. The General Fund growth rate was the strongest since FY 1997-98. The Colorado economy has fared well with stronger employment growth, low unemployment, and low inflation.

In 2004, Colorado's Statewide Internet Portal Authority (SIPA) was created with the goal of providing citizens with a single point of access to electronic government services. In light of the broad base of customers it serves, the Department of Revenue is one of the first agencies to be at the forefront in developing portal applications for its programs. This last year, the Department initiated work in bringing on-line vehicle registrations, sales tax and income tax remittances, and auto dealer salesperson licensing to fruition. Within the next year, individuals and businesses will be able to save time and effort by conducting these transactions through the portal using a credit card or an e-check.

As a result of the special session called to address immigration issues, HB 06S-1023 was signed into law. This bill requires citizens to provide proof of lawful presence to receive certain public benefits. As the issuer of driver's licenses and identification cards, the Department was called on to play a key role in the implementation of this new law. In order to accommodate individuals with special or unforeseen needs, chronically ill individuals, or persons without a permanent physical address, the Department timely executed temporary emergency rules to accept additional forms of identification not identified in the bill, in addition to a waiver process for individuals seeking benefits. While the effects of this new law are still unfolding, the Department's work in its implementation has helped to prevent the disruption of services to individuals who are lawfully present in the state.

Sincerely,



M. Michael Cooke
Executive Director

THE YEAR IN PERSPECTIVE

The following highlights many of the Department of Revenue's accomplishments during Fiscal Year 2005-06.

CENTRAL DEPARTMENT OPERATIONS DIVISION (CDO)

Money received by the Department and deposited by CDO from all taxes and fees continued its strong upward trend reaching a record \$10.2 billion this last fiscal year. Payments received from Electronic Funds Transfer (EFT) continue to increase accounting for 60 percent of the total dollars deposited. Check volume also continued to increase, but accounted for a smaller percentage of the total deposits.

Individual income tax returns for the 2005 filing season were up 3.2 percent, with electronically filed returns accounting for 48 percent of the total through the eight months ending August 31, 2006. Refunds increased by almost 15 percent over the same period a year ago and refund turnaround time improved from the previous year. Measured from the point of receipt to the issuance of a refund, CDO processed 82 percent of the refunds within 14 days and 98 percent within 21 days.

While most of CDO's workload comes from mailed-in tax returns, the division also services walk-in customers at the Pierce Street and Capitol Annex facilities. The Pierce Cashiers staff accounted for 90 percent of all CDO cashiering transactions and provided service to over 235,000 walk-in customers. This represented a volume of approximately 1,000 customers per day during FY 2005-06. In addition to the walk-in customers, this last year Pierce Cashiers also processed over 193,000 mailed-in penalty assessments (traffic tickets). In total, Pierce Cashiers processed over 429,000 transactions and deposited over \$44.5 million.

In order to provide customers an alternative to visiting DOR motor vehicle offices to renew their driver's licenses, the Department initiated a mail in renewal program for drivers who meet certain criteria. Starting in May 2006, CDO began receiving mail-in reinstatement applications. As more and more customers choose to renew their licenses by mail, CDO mail-in reinstatement volumes will increase to an expected annual volume of 85,000.

ENFORCEMENT BUSINESS GROUP

Division of Liquor Enforcement: This last fiscal year the Division's enforcement efforts focused on investigations, inspections and training classes. A total of 1,106 investigations were performed throughout the state by Division staff. More than 40 percent of these investigations resulted in criminal penalties or

administrative sanctions against violators. In addition, 2,236 "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 to licensees about alcohol laws and help to ensure future compliance. Division staff also performed 74 training classes for law enforcement agencies, local government officials and alcohol licensees. The Division's Tobacco Enforcement Program conducted 3,023 statewide compliance checks for sales of tobacco to minors. The overall compliance rate was 92.2 percent. 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.

Division of Racing Events: The Division regulated 37 Horse and 263 Greyhound race days with approximately 250 simulcast performances for each breed. The Division collected approximately \$3.6 million in racing related taxes.

The Division conducted 599 horse and 3,729 greyhound drug tests to determine the presence of prohibited drugs or medications. With an overall compliance rate of 97.3 percent for horses and 100 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: In response to industry demand for more timely approvals of computer systems, especially ticket-in ticket-out systems, the Division revised its approval process by assigning more responsibility to the casinos to perform and review the preliminary tests needed to ensure that systems are reliable. To implement the changes, the Division revised the internal control minimum procedures that casinos must follow, developed specific testing criteria for the casinos to use, and provided in-depth mandatory training to the industry. As a result, casinos are able to implement systems sooner after certifying that they performed the necessary tests. The Division continues to provide final certification to ensure the casinos complied with the new testing standards. In conjunction with these changes, the Division reorganized its audit and emerging technologies sections to achieve broader coverage of systems-related demands. Also, the Division completed a rule change process that resulted in a new strategy for device inspections and approvals, similar to the one implemented for ticketing systems approvals. The new program gives casinos a greater role and responsibility in the approval process.

The Division collected a record \$108.0 million in gaming tax revenues on a record \$765.4 million in adjusted gross proceeds (AGP) earned by casinos. As a result, the Division was able to distribute \$100.1 million from the Limited Gaming Fund to constitutional and statutory fund recipients.

During the fiscal year, the Gaming Commission and the Attorney General's Office issued a joint news release warning Colorado residents against the participation in illegal gambling activities, clarifying the legal status of internet gambling, placing wagers with telephone sports books and participating in poker tournaments.

The Division also implemented new electronic fingerprint equipment for electronic submissions to the Colorado Bureau of Investigations that resulted in a reduction in the rejection rate from 10 percent to 1.2 percent.

Hearings Section: The Section conducted over 30,000 hearings in FY 2005-06. The Section has completed a draft of a new case law Compendium that will be available to the legal community in its entirety on compact disc on January 1, 2007. The Section 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, held its annual training conference that promoted safe and alcohol free driving practices to several school and community resource groups from across the state.

Motor Vehicle Dealer Licensing Section: The Licensing and Consumer Education Program issues and maintains over 17,000 motor vehicle dealers, salespeople, and manufacturers' licenses. Licensing staff handled 11,621 walk-in customers at the Pierce Facility. The Division is in the process of implementing an online program for persons applying for an original salesperson license.

The Section provided thirty-four training seminars to county clerks and dealers and the Better Business Bureau involving licensing, advertising and title fraud. The title fraud training involved the identification of fraudulent documents, altered documents and security features. The advertising seminars cover compliance with state and federal advertising laws and regulations.

The Section obtained \$2.2 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 \$1.5 million in fines on licensed dealers and salespersons for violations of the rules, regulations and laws governing the motor vehicle industry.

STATE LOTTERY DIVISION

The Lottery completed another record year, with total sales of more than \$468 million, surpassing the previous fiscal year record of \$417 million. In FY 2005-06, the Lottery sold more than \$293 million in Scratch tickets. For on-line games, Cash 5 sales totaled \$16.9 million, the best year for this game since its introduction in 1996. Powerball also recorded record sales of \$119.8 million while Lotto sales finished at \$38.3 million. Overall, \$281.6 million in prizes were awarded to players for all Lottery games. Lottery retailers statewide earned \$34.7 million in commissions and bonuses.

The Lottery also distributed a record \$125.6 million in proceeds to Great Outdoors Colorado, Colorado State Parks, the Conservation Trust Fund and public schools. The Lottery was able to distribute more than \$12.6 million to public schools to address emergency facility safety issues. Operational expenses as a percent of total income dropped from 7.3 percent in April 2005 to 6.1 percent in April of 2006.

The Lottery completed an SAS 70 Audit of the on-line gaming system instituted during the fiscal year, and continued to work towards complete conversion to this new system. The Colorado Lottery Web site became the 6th most popular in the state recording more than 2.6 million page views every month.

MOTOR VEHICLE DIVISION

Motor Vehicle Administration (MVA): MVA and Driver Control worked closely with the Colorado Department of Transportation, Colorado State Patrol and local law enforcement agencies to develop and implement the first major revisions to the State of Colorado Traffic Accident Report in over ten years. The new report brings Colorado into tight compliance with the Model Minimum Uniform Crash Criteria guidelines promulgated by the National Highway Traffic Safety Administration and ensures uniform accident data collection and analysis for improved safety on Colorado highways.

In a cooperative endeavor by MVA, Driver Control, Motor Carrier Services, the Hearings Section and the Colorado State Patrol, Colorado's first legislatively imposed driver license sanctions on commercial vehicle drivers who violate out-of-service orders was implemented. This new enforcement tool will help reduce the number of unsafe trucks and drivers on Colorado roadways.

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 averaged 33 percent of all commercial vehicle traffic this last fiscal year. Of the twenty-four states using the automated bypass system, Colorado has been recognized for the second year in a row in achieving the highest usage rate among carriers. This technology continues to allow POE to redirect resources towards highway safety by physically inspecting vehicles and drivers. This last fiscal year POE completed 30,228 commercial vehicle inspections and placed 12,938 vehicles out of service for violations.

The northbound side of the Fort Collins POE building replacement was completed late summer 2006. The new building design incorporates several innovative features that benefit both POE staff and the transportation industry. The building is larger than previous designs and provides work and customer service areas for commercial vehicle drivers to conduct business with the state.

Driver License Section: Letters were sent to all residents in Colorado where a discrepancy existed between the social security numbers recorded on their motor vehicle records and the numbers that exist with the Social Security Administration. Residents were asked to resolve discrepancies by appearing in an office with proof of name and date of birth. Licenses with fraudulent social security numbers were cancelled.

The real time Systematic Alien Verification for Entitlements system (SAVE) became a part of document processing August 1, 2006. This system allows the state to verify all immigrants' information and legal status with the U.S. Citizenship and Immigration Services agency. Combined with the central issuance of all documents, the facial recognition system and the real-time verification of social security numbers, these enhancements make Colorado a leader in the nation in the fight against identity theft and identity fraud.

Driver Control Section: Driver Control continues to make progress towards receiving records of traffic citations electronically. All county court dispositions and dispositions from nine of Colorado's municipal courts are now transmitted electronically to the Department. This represents 67 percent of all citations that could be transmitted electronically if all jurisdictions participated.

Driver Control and Driver Licensing worked together this year to migrate the reinstatement process for drivers under license restraint to a correspondence based system, thereby reducing the amount of office time for customers and improving customer service in Colorado's Driver License offices.

Investigations Section: In FY 2005-06, the investigations Section opened 1,309 new cases and cleared 1,288 cases. During the year, the unit secured a federal grant to hire a contract investigator with the responsibility of reviewing the state's CDL licenses for potential fraud. During this investigator's tenure, 394 investigations have been implemented and approximately 1,000 records have been cleared with no fraudulent activity found.

The investigations unit has provided training to a multitude of state and local agencies, and completed two train - the - trainer sessions, in which students are given the ability to provide training to their agencies.

Emissions Section: With the goal of saving motorists time and money, HB06-1302 passed, placing an emphasis on the Rapid Screen Program as well as adding a high-emitter program. Three new Rapid Screen inspection units were added in 2006, thus bringing the overall total to nine. Public perception of the Rapid Screen Program is positive, as the non-intrusive nature of the inspection and its convenience is now commonly seen as a viable alternative to visiting traditional fixed inspection facilities. In addition, the number of motorists eligible to register vehicles using Rapid Screen has risen each month.

The Emissions staff continues its enforcement and oversight of 313 licensed inspection facilities, 1,800 licensed inspectors and conducting more than 2,800 audits.

FY 2005-06 was a good year for air quality in Colorado as there were no violations of federal or state air quality standards. As a result of many years of compliance with carbon monoxide standards, Larimer, El Paso and Weld counties will formally discontinue emission testing for gasoline powered vehicles on January 1, 2007.

Titles and Registrations Section: The Titles and Registrations Training Team provided training to state and county motor vehicle staff, other state agencies and external entities that are involved in the titling and registering of motor vehicles. In conjunction with the roll-out of the new Colorado State Titles and Registration System (CSTARS), trainers have provided demonstrations and training, and tested the functionality of the application. Training tools that will positively impact the transition to the new computer system were developed and completed. The first training tool documented step-by-step procedures for over seven hundred title and registrations processes that are completed by the state and county motor vehicle offices. This document provides assistance to system users on-line as it has been integrated into the CSTARS application. A second training tool completed was a Computer Based

Training program that illustrates the most commonly used transactions by both the state and county motor vehicle offices. This tool displays the CSTARS screens and leads the user through the transaction, as if they were actually processing the data, thus enabling the user to become familiar with the screen layout and the information required on each panel. Additionally, training was provided to county motor vehicle staff on the Federal Odometer Law requirements, and Title Document Fraud and Abandoned Vehicle titling processes.

Utilizing plate inventory management methodologies implemented in previous years, the section was able to redistribute excess inventory allowing usage at counties. As a result of strict inventory management and well defined inventory ordering procedures, license plate inventory for the state has been successfully reduced by 173,763 plates. This reduction was realized on top of a 2.7 percent growth in registered vehicles over the previous year and implementation of new plate types.

The section created over 100 electronic versions of Titles and Registrations forms. This effort has significantly reduced the amount of hard copy forms that the Department produces and maintains in physical inventory. Accomplishing this task required coordination between the Department and county motor vehicle staff.

TAXATION BUSINESS GROUP

Tax Audit and Compliance Section: The Department of Revenue completed and issued a Request for Proposal (RFP) in support of the strategic objective to replace the antiquated tax processing and accounting systems. This system project named CITA (Colorado Integrated Tax Architecture) when completed will replace the existing disparate tax systems with a single integrated system that will employ state of the art technologies and improve the efficiency and effectiveness of tax administration in the state. The RFP will be used to select a vendor to develop and implement this new system.

During 2005 the United States Bankruptcy Court reported that 43,125 bankruptcies were filed in the State of Colorado for 2005. This represented an increase of 18,122 cases or a 42 percent increase over the previous year. The Division's Revenue Bankruptcy Unit kept up with this increased case load and filed 2,427 claims in the United States Bankruptcy Court to recover the tax liabilities owed to the state.

This last fiscal year, the Criminal Tax Investigation Section investigated over 250 cases, which consisted primarily of letters and telephone calls from citizens, as well as referrals from other state, local and federal agencies. The section has detected and stopped multiple large fraudulent refund schemes that targeted low income

and foreign workers. The number of cases referred for prosecution to district attorneys and the Attorney General's office by the Section increased 32 percent over the prior year.

The Collections Section completed a program to automatically implement wage garnishments for delinquent tax accounts, thereby greatly increasing the efficiency of the collection process.

The Fair Share and Field Audit sections assessed more than \$250 million in unpaid taxes during the year.

The Field Audit Section developed a new managed audit program. The program allows certain businesses to conduct a type of self-audit with instructions and guidance from a Department auditor. If the taxpayer qualifies for a managed audit and the Department approves participation, the taxpayer will enter into a Managed Audit Program Participation Agreement and conduct many of the audit tasks that would ordinarily be performed by a Department auditor. The Section has developed a publication that provides general information on the program and specific instructions for audit procedures. Benefits from participating in the program include: waiver of penalties; taxpayer review of the taxpayer's own records whenever and wherever he/she likes as long as the work is finished within the time specified; greater taxpayer insight and understanding of how a tax applies to his/her business transactions; what kind of records should be kept; and how to improve business procedures that relate to sales and use tax.

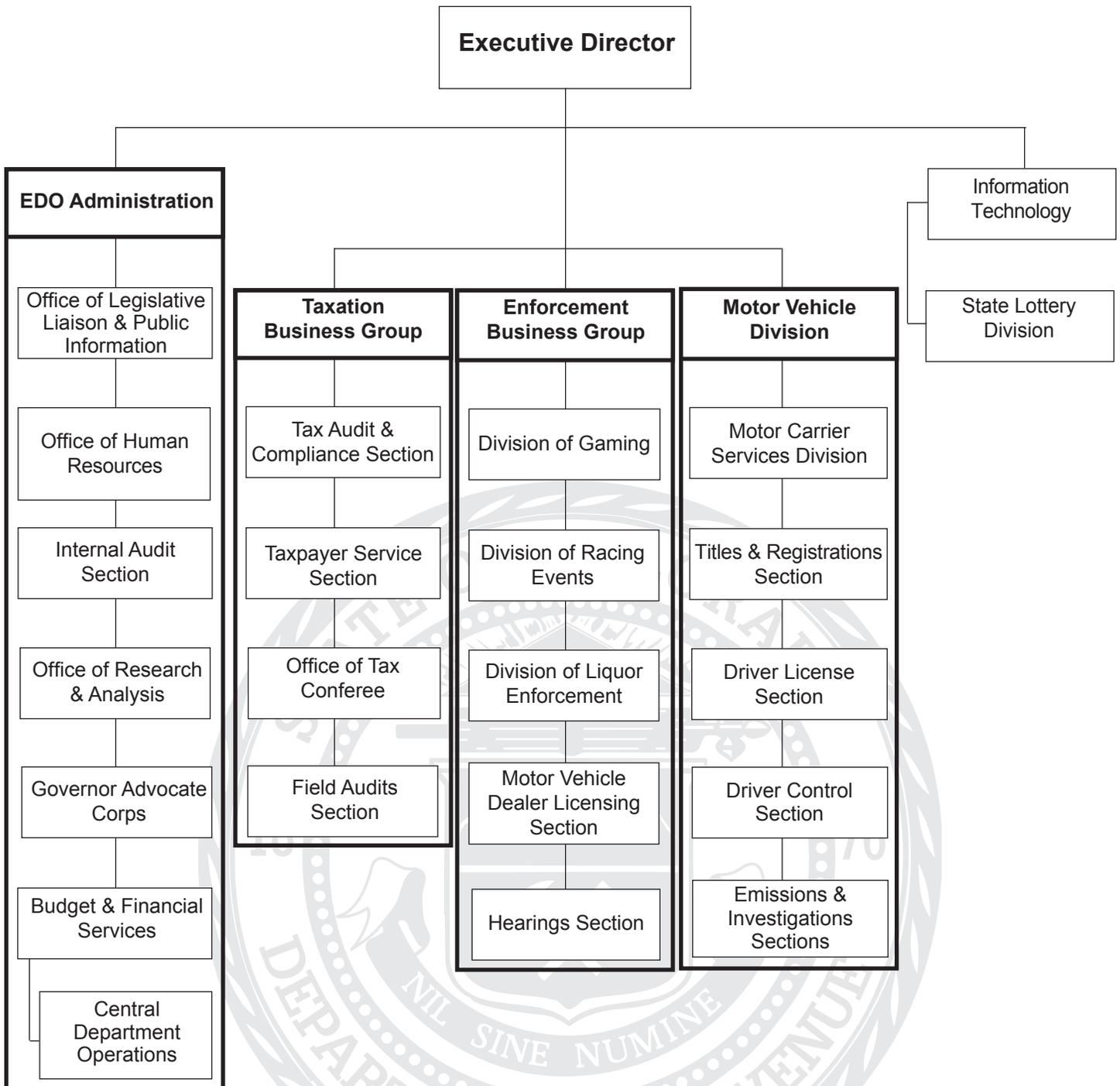
Taxpayer Service Section: The Section certified two geolocation information systems ("GIS") under Colorado's new "Hold Harmless" law. Retailers who use a certified system to identify the state and local taxing jurisdictions where a transaction takes place are not liable for sales taxes that were not collected by the retailer if the mistake was an error in the certified GIS system.

The Call Center answered 907,197 total calls, of which 630,021 were answered by the automated system. Call Center agents answered 277,176 calls and limited the average wait time down to 5: 02 minutes. Additionally, for the fourth consecutive year, the Call Center had a zero percent blockage rate on calls to its main service telephone lines.

Tax Conferee Section: The Tax Conferee Section closed 142 cases for the period. This resulted in a net reduction of 4 cases in the Section's inventory. Of the 184 cases closed, 26 were related to capital gains (12 were tax year 2000 and 7 were from 2001 and 7 were from 2002). The Section also had a 100 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 2005 and 2006

	2005	2006	Percent of 2006 Revenues Collected	Year-to- Year Percent Change
STATE TAXES				
SALES, USE, AND EXCISE				
Alcoholic Beverages	\$31,593,107	\$33,216,803		
Aviation Fuel	16,008,282	20,731,684		
Cigarette	114,997,432	206,131,914		
Highway Fuel	546,409,841	535,259,009		
Limited Stakes Gaming	99,092,380	105,594,952		
Racing	3,832,559	3,398,483		
Sales	1,847,622,680	1,941,754,399		
Tobacco Products	15,108,545	23,075,379		
Use	155,442,626	163,294,591		
Subtotal	\$2,830,107,453	\$3,032,457,213	32.2%	7.1%
INCOME				
Individual	\$3,738,994,787	\$4,219,443,330	1/	
Corporate	315,834,496	457,673,239		
Fiduciary	31,740,701	39,500,577		
Subtotal	\$4,086,569,985	\$4,716,617,146	50.1%	15.4%
ESTATE & INHERITANCE				
Estate	\$22,762,956	\$6,881,192		
Inheritance/Gift	0	133		
Subtotal	\$22,762,956	\$6,881,325	0.1%	-69.8%
SEVERANCE				
	\$145,113,695	\$212,753,355	2.3%	46.6%
LOCAL TAXES				
Baseball Stadium District Taxes	\$98,246	\$182,526		
City Sales Taxes	119,413,842	121,514,076		
County Lodging Taxes	3,294,096	3,412,917		
County Sales Taxes	375,991,178	407,086,415		
County Transit Sales Taxes	15,310,772	17,005,351		
Football Stadium District Taxes	37,605,183	39,461,917		
Local Improvement District Taxes	3,792,037	3,796,050		
Local Marketing District	1,874,746	3,222,535		
MV Specific Ownership--Classes A & F	10,560,635	13,428,541		
RTD Sales and Use	284,548,096	395,380,520		
Rural Transportation Authority	26,554,149	74,521,607		
SCFD Sales and Use	37,410,061	39,186,327		
Short-term Rental Taxes	119,859	96,841		
Subtotal	\$916,572,900	\$1,118,295,623	11.9%	22.0%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$181,872,485	\$193,654,694		
Motor Vehicle Operator Licenses	14,694,173	12,371,260		
Emissions	7,689,052	8,460,439		
Titles	8,817,036	8,766,994		
Drivers License Express Consent Fees	615,200	425,380		
IRP Due Other States	4,440,760	-2,074,482		
License Reinstatement Fees	3,241,835	4,790,987		
Motor Vehicle Financial Responsibility	-5,449	-5,054		
Motor Vehicle Penalty Assessments	8,747,553	9,386,556		
Motor Vehicle Dealer/Sales Licenses	1,771,834	2,118,622		
Motor Vehicle Manufacturer Licenses	84,528	131,448		
Motorist Insurance Identification Database	2,240,461	2,295,167		
Passenger Mile Tax	555,798	535,924		
60-Day Harvest Permit	44,876	66,437		
Tow Bills		68,073		
Subtotal	\$234,810,140	\$240,992,444	2.6%	2.6%

NET COLLECTIONS BY SOURCE (CONTINUED)

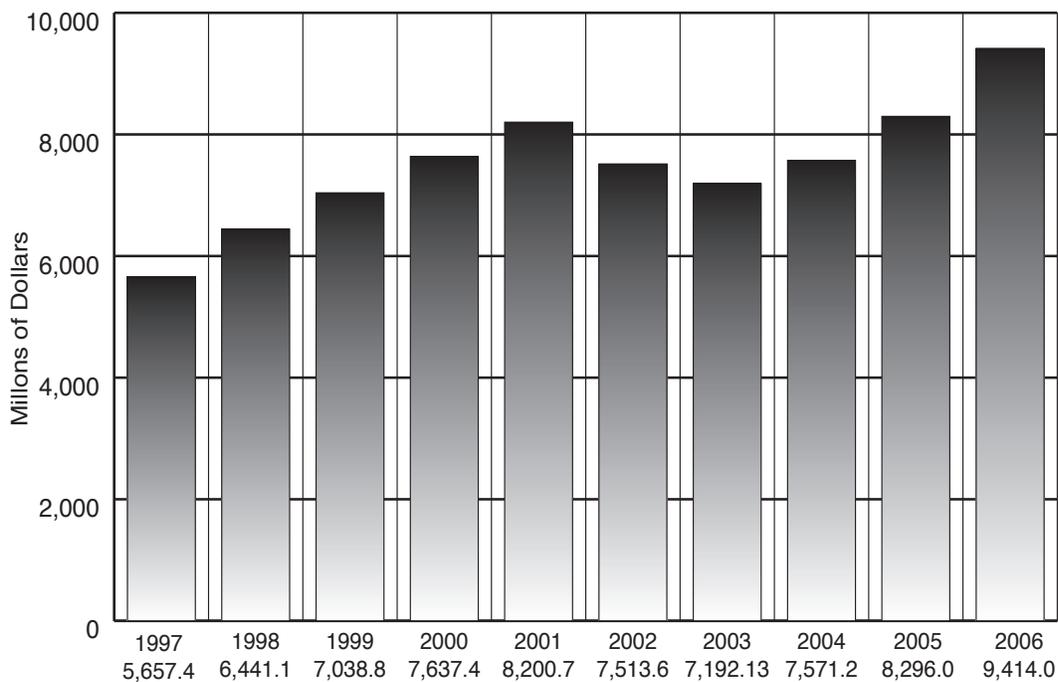
Fiscal Years 2005 and 2006

	2005	2006	Percent of 2006 Revenues Collected	Year-to- Year Percent Change
REGULATORY AND BUSINESS				
Cigarette Licenses	\$758	\$1,094		
Liquid Petroleum Inspection Fee	160,635	150,428		
Liquor Licenses	2,814,673	2,807,584		
Liquor Licenses/85% City	2,399,469	2,474,849		
Liquor Licenses 85% County	456,270	472,953		
Limited Stakes Gaming	942,049	1,019,555		
PUC Utility Supervision Fees	8,856,408	9,192,201		
Other PUC Hazardous Fees	96,028	98,680		
Racing Licenses/Fees	1,855,174	1,846,330		
Recycled Tire Fees	3,040,633	2,899,641		
Restaurant Licenses/Fees	538,411	590,644		
Sales Tax Licenses	311,116	2,365,411		
Special Fuel Licenses and Permits	6,530	6,391		
Tobacco Products Licenses/Fines	7,773	6,960		
Trade Name Fees	514,041	421,673		
Underground Storage Tank Surcharge	26,451,444	33,541,787		
Subtotal	\$48,451,412	\$57,896,182	0.6%	19.5%
OTHER RECEIPTS				
Miscellaneous Receipts	\$10,136,891	\$26,776,966		
Revenue Department Service Fees	680,916	471,828		
Traumatic Brain Injury Fee Surcharge	808,143	893,298		
Subtotal	\$11,625,950	\$28,142,092	0.3%	142.1%
NET COLLECTIONS	\$8,296,014,491	\$9,414,035,379	100.0%	13.5%

1/ Includes \$38,146,660 refunded under Article X, Section 20

NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1997 to 2006



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

Fiscal Year 2006

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRATION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$39,049,298	\$38,972,190	\$1,930,262	4.9%
State Sales Tax 2/	1,952,762,424	1,941,754,399	4,484,285	0.2
State Use Tax 2/	168,056,708	163,294,591	2,039,080	1.2
Cigarette and Tobacco 2/	230,461,171	229,215,347	205,632	0.1
Income Tax	5,454,500,000	4,716,617,146	20,249,943	0.4
Death and Gift Tax 2/	8,874,270	6,881,325	41,420	0.5
Racing	5,245,038	5,244,813	1,756,531	33.5
Regulatory and Business	51,288,246	51,105,400	910,698	1.8
Other Receipts, Fees, etc. 3/	45,585,718	45,361,112	199,579	0.4
TOTAL GENERAL FUND 1/	\$7,955,822,874	\$7,198,446,321	\$31,817,430	0.4%
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes 4/	\$545,122,626	\$535,942,836	\$10,538,106	1.9%
Vehicle Registrations 5/	204,867,421	204,783,291	14,678,139	7.2
Operators Licenses & Control 6/	18,657,266	18,647,805	12,669,680	67.9
All Other Motor Vehicle 7/	11,914,597	11,834,153	1,434,962	12.0
Emissions	8,460,885	8,460,439	1,200,517	14.2
TOTAL HIGHWAY USERS TAX FUND	\$789,022,797	\$779,668,524	\$40,521,404	5.1%
OTHER COLLECTIONS:				
Gaming	\$106,619,580	\$106,614,507	\$6,212,667	5.8%
Severance Tax	223,561,331	212,753,355	420,210	0.2
Local Government Sales Tax	1,108,770,047	1,104,867,082	9,104,373	0.8
Other Special Funds 8/	13,882,391	11,685,590	20,927,298	150.7
TOTAL OTHER	\$1,452,833,349	\$1,435,920,534	\$36,664,548	2.5
TOTAL ALL FUNDS	\$10,197,679,020	\$9,414,035,379	\$109,003,382	1.1%

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

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

3/ Includes miscellaneous collections and voter registration costs.

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

5/ Includes vehicle registration fees and ownership taxes.

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

7/ Includes penalty assessments and other miscellaneous.

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

COST OF ADMINISTRATION

Fiscal Years 1997 to 2006

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2006	\$10,197,679,020	\$109,003,382	1.07%
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

1/ Administration excludes county clerk fees

CENTRAL DEPARTMENT OPERATIONS

Fiscal Years 2004 to 2006

Deposit Activity	2004	2005	2006
Total Deposit Dollars	\$8,323,321,226	\$9,006,005,234	\$10,206,583,981
Deposit by Check	3,677,210,945	3,878,264,279	3,863,632,957
Deposit by Third Party Payment Processing	176,776,620	172,319,759	224,741,942
Deposit by EFT Payments	4,469,333,661	4,955,421,196	6,118,209,082
Total Deposit Transactions	3,436,446	3,517,161	3,663,278
Transactions by Check	2,606,255	2,674,053	2,767,896
Transactions by Third Party Payment Processing	218,916	193,496	206,849
Transactions by EFT Payments	611,275	649,612	688,533
Individual Income Tax Processing			
Total Individual Income Tax Returns 1/	2,120,913	2,142,702	2,210,087
Paper	1,300,521	1,204,138	1,176,132
Electronic	820,392	938,564	1,033,955
Fed/State Electronic Filing (FSEF)	709,982	810,503	922,597
Netfile	79,794	104,883	103,963
Telefile	30,616	23,178	7,395
Total Individual Income Tax Refunds 1/	1,434,192	1,438,592	1,639,300
Total Individual Income Tax Payments 1/	479,914	500,626	495,630
Total Individual Income Tax \$0 Returns 1/	206,807	203,484	75,157
Business Tax Cycle Time (from receipt to posting)			
All Mailroom Received Documents			
% Processed within 5 days	34.32%	37.79%	34.17%
% Processed within 10 days	83.22%	88.41%	87.80%
% Processed within 20 days	92.67%	95.93%	96.00%
% Processed within 30 days	97.10%	96.46%	98.20%
Sales Tax Received Documents			
% Processed within 5 days	35.59%	36.73%	32.00%
% Processed within 10 days	92.75%	92.34%	91.60%
% Processed within 20 days	99.43%	99.41%	98.60%
% Processed within 30 days	99.93%	99.94%	99.95%
Income Tax Refund Processing Cycle Time (From receipt through issue date of the warrant)			
Refund Processed within 14 days	83.23%	73.25%	82.60%
Refund Processed within 21 days	99.38%	95.12%	97.90%
Refund Processed within 28 days	99.70%	98.63%	99.64%
Refund Processed within 45 days	99.96%	99.50%	99.96%
Number of Direct Deposits	566,919	623,740	736,797
Creating and Maintaining Business Tax Accounts			
Taxpayer Accounts & Branches Created	79,419	60,332	66,771
Taxpayer Accounts Maintained	401,861	294,408	122,415
Microfilm Activities			
Documents Filmed	8,178,440	7,725,732	7,541,081
Documents Retrieved	76,186	63,771	86,040
Forms Requests			
Orders Filled 2/	78,551	74,703	74,051
Forms Mailed	510,581	448,218	414,487
Mail Services			
Total Pieces Mailed	6,708,336	6,300,012	6,404,116

1/ Figures based on documents processed through CDO, not postings.

2/ Includes telephone and written requests

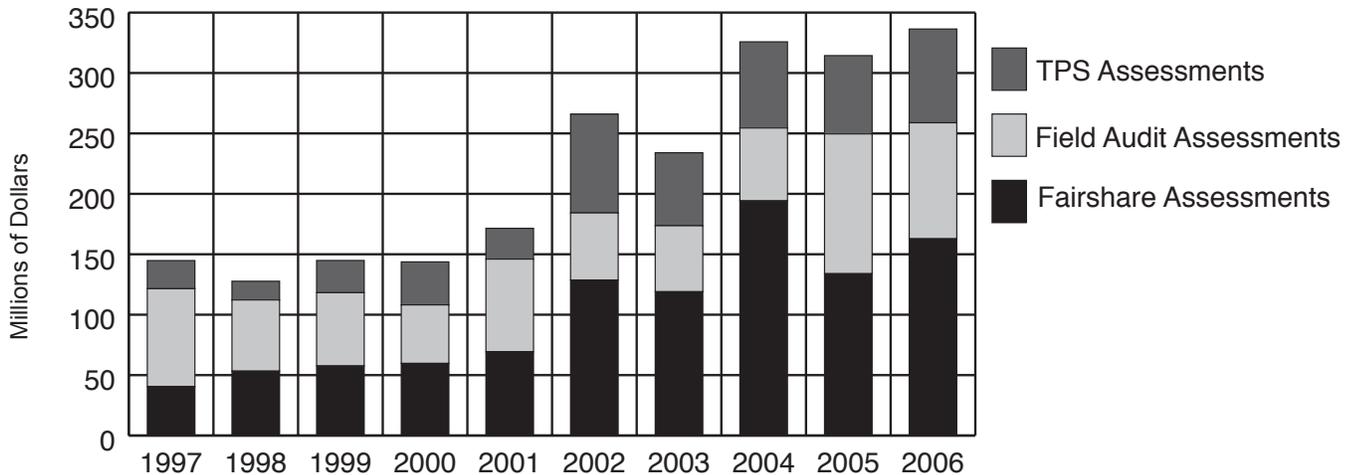
TAXATION BUSINESS GROUP ACTIVITIES

Fiscal Years 2002 to 2006

Assessments	2002	2003	2004	2005	2006
Taxpayer Services	\$81,792,389	\$60,378,164	\$71,293,836	\$64,785,560	\$77,617,688
Field Audit	55,467,022	54,581,698	60,278,059	115,694,875	95,918,098
Fairshare	128,722,893	119,039,370	194,224,105	133,891,340	162,769,447
Total	\$265,982,304	\$233,999,232	\$325,796,000	\$314,371,775	\$336,305,233
Delinquent Collections	\$153,426,392	\$161,283,966	\$181,177,107	\$188,408,657	\$176,269,414
Web Hits	7,332,288	9,343,437	9,730,787	10,961,997	12,892,964
Customer Activity	2002	2003	2004	2005	2006
Call Center:					
Automated Calls	804,211	758,983	697,828	663,883	630,021
Agent Calls	359,220	242,278	287,845	292,226	277,176
Total Telephone Contacts	1,163,431	1,001,261	985,673	956,109	907,197
Internet	7,787,039	10,193,963	10,822,625	12,177,256	13,904,019
Written Correspondence	255,475	117,157	114,933	138,649	149,596
Walk-ins	108,099	112,194	134,795	141,844	140,191
TOTAL CUSTOMERS SERVED	9,314,044	11,424,575	12,058,026	13,413,858	15,101,003

TOTAL ASSESSMENTS-ALL SOURCES

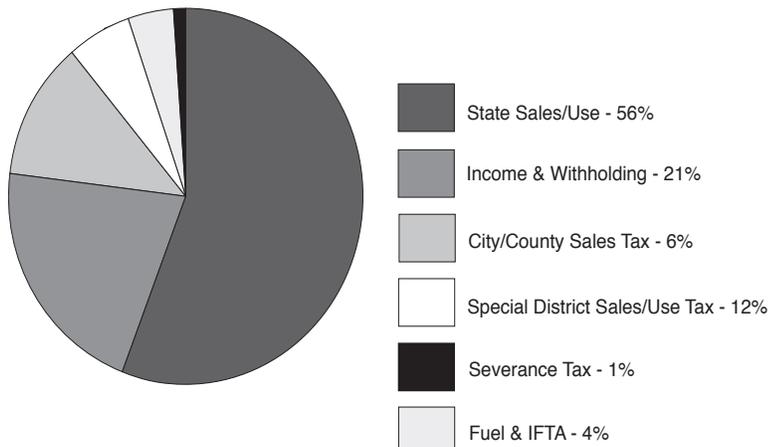
Fiscal Years 1997 to 2006



Taxpayer Services	23.3	15.5	26.7	35.6	25.5	81.8	60.4	71.3	64.8	77.6
Field Audit	81.1	58.9	60.6	48.4	76.7	55.5	54.6	60.3	115.7	96.0
Fairshare	40.4	53.3	57.6	59.7	69.3	128.7	119.0	194.2	133.9	162.8

FIELD AUDIT ASSESSMENTS BY TYPE OF TAX

Fiscal Year 2006



POPULATION BY COUNTY 1/

COUNTY	1990 CENSUS	2000 CENSUS	2004 ESTIMATE	2005 ESTIMATE	CHANGE IN AMOUNT 2004 - 2005	CHANGE IN PERCENT 2004 - 2005	2005 RANK
Adams	265,038	363,857	394,257	405,561	11,304	2.9%	5
Alamosa	13,617	14,966	15,643	15,765	122	0.8	31
Arapahoe	391,511	487,967	527,752	534,252	6,500	1.2	3
Archuleta	5,345	9,898	11,464	11,716	252	2.2	37
Baca	4,556	4,517	4,305	4,263	-42	-1.0	54
Bent	5,048	5,998	6,367	6,314	-53	-0.8	46
Boulder	225,339	291,288	284,996	285,880	884	0.3	6
Broomfield			44,634	45,755	1,121	2.5	16
Chaffee	12,684	16,242	16,833	16,889	56	0.3	27
Cheyenne	2,397	2,231	2,157	2,120	-37	-1.7	58
Clear Creek	7,619	9,322	9,509	9,510	1	0.0	39
Conejos	7,453	8,400	8,495	8,586	91	1.1	40
Costilla	3,190	3,663	3,738	3,628	-110	-2.9	56
Crowley	3,946	5,518	5,827	5,740	-87	-1.5	49
Custer	1,926	3,503	3,937	3,964	27	0.7	55
Delta	20,980	27,834	30,080	30,257	177	0.6	18
Denver	467,610	554,636	568,913	571,848	2,935	0.5	1
Dolores	1,504	1,844	1,836	1,846	10	0.5	59
Douglas	60,391	175,766	239,166	251,418	12,252	5.1	8
Eagle	21,928	41,659	47,990	49,375	1,385	2.9	13
El Paso	397,014	516,929	554,585	565,350	10,765	1.9	2
Elbert	9,646	19,872	22,453	22,786	333	1.5	22
Fremont	32,273	46,145	47,449	47,727	278	0.6	15
Garfield	29,974	43,791	49,325	50,673	1,348	2.7	12
Gilpin	3,070	4,757	4,903	4,976	73	1.5	50
Grand	7,966	12,442	13,943	13,906	-37	-0.3	34
Gunnison	10,273	13,956	14,190	14,264	74	0.5	32
Hinsdale	467	790	838	821	-17	-2.0	63
Huerfano	6,009	7,862	7,969	7,932	-37	-0.5	42
Jackson	1,605	1,577	1,573	1,531	-42	-2.7	61
Jefferson	438,430	527,056	532,723	532,608	-115	0.0	4
Kiowa	1,688	1,622	1,526	1,533	7	0.5	60
Kit Carson	7,140	8,011	7,954	7,882	-72	-0.9	43
La Plata	32,284	43,941	47,173	48,019	846	1.8	14
Lake	6,007	7,812	7,933	7,949	16	0.2	41
Larimer	186,136	251,494	269,116	271,951	2,835	1.1	7
Las Animas	13,765	15,207	16,242	16,271	29	0.2	30
Lincoln	4,529	6,087	6,021	5,905	-116	-1.9	48
Logan	17,567	20,504	21,821	21,605	-216	-1.0	25
Mesa	93,145	116,255	127,946	130,662	2,716	2.1	11
Mineral	558	831	952	946	-6	-0.6	62
Moffat	11,357	13,184	13,426	13,426	0	0.0	35
Montezuma	18,672	23,830	24,826	24,862	36	0.1	21
Montrose	24,423	33,432	36,933	37,880	947	2.6	17
Morgan	21,939	27,171	28,357	28,348	-9	0.0	19
Otero	20,185	20,311	19,664	19,569	-95	-0.5	26
Ouray	2,295	3,742	4,177	4,303	126	3.0	53
Park	7,174	14,523	16,368	16,595	227	1.4	28
Phillips	4,189	4,480	4,622	4,631	9	0.2	52
Pitkin	12,661	14,872	16,268	16,420	152	0.9	29
Prowers	13,347	14,483	14,023	13,973	-50	-0.4	33
Pueblo	123,051	141,472	149,728	151,104	1,376	0.9	10
Rio Blanco	6,051	5,986	6,102	6,073	-29	-0.5	47
Rio Grande	10,770	12,413	13,181	13,043	-138	-1.0	36
Routt	14,088	19,690	21,671	21,905	234	1.1	24
Saguache	4,619	5,917	6,517	6,538	21	0.3	45
San Juan	745	558	576	576	0	0.0	64
San Miguel	3,653	6,594	7,222	7,310	88	1.2	44
Sedgwick	2,690	2,747	2,687	2,667	-20	-0.7	57
Summit	12,881	23,548	27,443	27,507	64	0.2	20
Teller	12,468	20,555	22,119	22,346	227	1.0	23
Washington	4,812	4,926	4,954	4,936	-18	-0.4	51
Weld	131,821	180,936	217,781	228,781	11,000	5.1	9
Yuma	8,954	9,841	9,960	9,978	18	0.2	38
STATE TOTALS	3,294,473	4,301,261	4,653,139	4,722,755	69,616	1.5%	

1/ Source data: Colorado Department of Local Affairs, State Demography Office

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 County (Hot Sulphur Springs), Grand Junction, Greeley, Gunnison, Holyoke, Hugo, Julesburg, La Junta, Lamar, Leadville, Longmont, Meeker, Montrose, Northglenn, Parker, Pueblo, Rangely, Salida, Springfield, Steamboat Springs, Sterling, Trinidad, Walsenburg, Wray, Yuma

LIMITED SERVICE OFFICES —

Arapahoe County, Broomfield, Colorado Springs (Centennial Hall & Chapel Hills, and Powers), Kiowa, Lakewood, Littleton, Mesa County, Saquache

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

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 and Fees 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/
Spirituos Liqueurs	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 sale, 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 4% discount on the 20¢/package tax (but not on the new 64¢/package tax) for collection and remittance.

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 3 1/3% of the first 20% of the tax (but not on the new 20% tax) for collection and remittance.

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 and special fuel 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.

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 26th 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
16,001 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.	\$630 - \$940
48,001 – 74,000 lbs.	\$1,150 - \$1,850
74,001 lbs. and over	\$1,975

1/ Fees collected in a Non-TABOR year as identified by C.R.S. 42-3-306(1)

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.

Additional fees include: \$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	\$2.00
CDL Driver's Test	\$100.00
Original/Renewal of ID Card	\$7.60
ID Card 60 years of age or older	Free

Pari-Mutuel Racing:

Title 12, Article 60

Horse Racing:	Tax Rate
Simulcasts:	
Handle from all wagers	0.75%
Live Racing: The greater of	
Handle from all wagers,	0.75%
or \$2,500 per race day	
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 3 1/3% of taxes due to cover collection expense.

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 \$24,999
\$100,000 - \$299,999	\$2,750 and 4% of excess over \$99,999
\$300,000 and above	\$10,750 and 5% of excess over \$299,999

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 second regular session that pertain to the operations of the Department of Revenue. Effective dates are listed after each summary.

INCOME TAX:

HB 06-1019 Colorado easter seals fund voluntary checkoff. Creates the Colorado easter seals fund and establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2006 but prior to January 1, 2009. Effective August 7, 2006.

HB 06-1156 Social security numbers – confidentiality. Prohibits any person or entity from publicly displaying an individual's social security number (SSN), requiring an individual to transmit his or her SSN over the internet, unless the connection is secure or the SSN is encrypted, and printing an individual's SSN on any materials that are mailed to the individual, unless state or federal law requires, permits, or authorizes the SSN to be on the document to be mailed. Effective January 1, 2007.

HB 06-1209 Special olympics Colorado fund voluntary checkoff. Extends the voluntary income tax checkoff for the special olympics Colorado fund for tax years beginning on or after January 1, 2006 but prior to January 1, 2009. Effective August 7, 2006.

HB 06-1297 Multiple sclerosis fund voluntary checkoff. Creates the multiple sclerosis fund and establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2006 but prior to January 1, 2009. Effective August 7, 2006.

HB 06-1354 Conservation easement. Modifies the amount of the fair market value of a conservation easement in gross donated on or after January 1, 2007, to a governmental entity or a charitable organization that may be claimed under the existing state income tax credit for conservation easements. Allows 50% of the fair market value of the conservation easement to be claimed. Increases the maximum amount of the credit that may be claimed from \$260,000 to \$375,000. Effective August 7, 2006.

SB 06-12 Family resource center fund voluntary checkoff. Extends the voluntary income tax checkoff for the family resource center fund for tax years beginning on or after January 1, 2006 but prior to January 1, 2009. Effective August 7, 2006.

SB 06-197 Nongame and endangered wildlife fund voluntary checkoff. Extends the voluntary income tax checkoff for the nongame and endangered wildlife fund for tax years beginning on or after January 1, 2006 but prior to January 1, 2009. Effective August 7, 2006.

SB 06-201 Colorado domestic abuse program fund voluntary checkoff. Extends the voluntary income tax checkoff for the Colorado domestic abuse program fund for tax years beginning on or after January 1, 2007 but prior to January 1, 2010. Effective August 7, 2006.

SB 06-211 Dual resident trusts. Provides a method for the determination of tax on trust income that is subject to double taxation in both Colorado and one or more other states. Makes the provisions applicable to income tax years beginning on or after January 1, 2006. Effective May 25, 2006.

LIMITED GAMING:

HB 06-1017 Economic development new jobs incentives cash fund. Allows a performance-based incentive to any employer that creates new full-time jobs in the state as a result of opening a new business or relocating or expanding an existing business. Creates the new jobs incentives cash fund and specifies that the fund shall consist of moneys annually transferred from the general fund portion of the limited gaming fund. Effective June 5, 2006.

HB 06-1201 Limited gaming revenue allocations to tourism, arts, film, job creation. For fiscal years beginning on or after July 1, 2005, reduces the amount of limited gaming fund allocated to the general fund and allocates the proceeds to the following funds in the following amounts: Colorado travel and tourism promotion fund, \$19 million; state council on the arts cash fund, \$1.5 million; film incentives cash fund, \$500,000; and new jobs incentives cash fund, \$3 million. Effective June 5, 2006.

HB 06-1360 Bioscience discovery evaluation grant program. Creates the bioscience discovery evaluation grant program for the purpose of improving and expanding the evaluation of new bioscience discoveries at research institutions. Creates the bioscience discovery evaluation cash fund for the costs associated with implementing and administering the program. For fiscal year 2005-06, transfers \$2,000,000 of the general fund portion of the limited gaming fund to the cash fund. Effective June 5, 2006.

HB 06-1362 Economic development performance based incentives for film production in Colorado. Allows any film production company that produces a film in Colorado and spends at least 75 percent of its production and payroll expenditures in the state to claim a performance-based film production incentive. Creates the film incentives cash fund and specifies that the fund shall consist of moneys annually transferred from the general fund portion of the limited gaming fund. Effective June 5, 2006.

LIQUOR AND TOBACCO ENFORCEMENT:

HB 06-1120 Direct shipment of wine. Permits the sale and direct shipment of wine produced in state or out of state to personal consumers in Colorado or outside of Colorado. Requires that wineries obtain winery direct shippers'

permits from the state licensing authority, that shipments only be made to individuals allowed to purchase and consume alcohol beverages under Colorado law, and that applicable Colorado excise taxes be collected on such sales. Effective July 1, 2006.

SB 06-68 Liquor license – transfer of business ownership.

Allows a county, city and county, or municipality to consider the following regulatory requirements in determining whether to permit the transfer of an alcohol beverage license when the business holding the license is sold: the reasonable requirements of the neighborhood and the desires of the adult inhabitants; compliance with the applicable zoning laws; and compliance with the distance prohibition with respect to any public or parochial school or the principal campus of any college, university, or seminary. Effective May 4, 2006.

SB 06-122 Adolescent substance abuse prevention and treatment fund.

Creates the adolescent substance abuse prevention and treatment fund. Establishes a \$25 surcharge for convictions of illegal possession or consumption of ethyl alcohol by an underage person. Surcharges credited to the treatment fund are used for adolescent substance abuse prevention and treatment programs. Effective July 1, 2006.

LOTTERY:

HB 06-1320 Colorado Lottery – promotional drawings.

Allows the use of promotional drawings by the Lottery Division. Defines promotional drawing and specifies that they are not subject to regulation and are not to be deemed a lottery or game of chance. Effective March 31, 2006.

MOTOR CARRIER SERVICES:

HB 06-1016 Household movers. Authorizes the Motor Carrier Services Division to issue a one-time temporary household mover registration. To be eligible the mover must show evidence of liability insurance, sign a statement under penalty of perjury that the mover is insured, pay a fee of \$150, and pay an identification fee of \$5 per vehicle. Effective August 7, 2006.

HB 06-1118 Commercial driver's license – out-of-service orders, alcohol impaired driving.

Adds an administrative revocation of a license for driving while ability impaired for a person under 21 years of age, or of driving under the influence, to the grounds for placing a commercial driver's license out of service. Changes the periods of revocation for alcohol-related offenses by commercial drivers to match federal standards. Clarifies that an out-of-service order includes orders issued under United States federal, state, or local law or under Canadian or Mexican law. Establishes that it is a class 1 traffic misdemeanor to operate a motor vehicle in violation of an out-of-service order. Effective March 31, 2006.

HB 06-1390 Excess size and weight permits – mobile cranes.

Authorizes the issuance of permits to self-propelled mobile cranes that exceed otherwise applicable weight and size limits but are within the weight limits set by the Department

of Transportation. Sets standards for such permits. Effective August 7, 2006.

SB 06-8 Commercial vehicles – hazardous materials.

Requires motor vehicles that weigh less than 10,000 pounds and transport hazardous materials to meet the minimum standards for commercial vehicles. Changes the penalty for violating certain hazardous materials rules from a class 3 misdemeanor criminal offense to a class 2 misdemeanor traffic offense. Sets the penalty for a violation at \$250 with a \$33.30 surcharge. Doubles the penalty for a repeat offense within 12 months. Effective July 1, 2006.

SB 06-10 Permits – express consent waiver.

Authorizes a company to file an express consent waiver that enables it to designate a company representative to be a party of interest in court for violations related to permits for size, weight and transportation of hazardous materials. Effective July 1, 2006.

MOTOR VEHICLE AND TRAFFIC:

HB 06-1003 Private toll roads.

Specifies provisions that are required to be met for the development of private toll roads. Establishes that toll enforcement procedures for private toll roads are to be similar to existing procedures used by public highway authorities and the Colorado tolling enterprise. Effective June 6, 2006.

HB 06-1007 Scrapping of a motor vehicle.

Prohibits a person who is not a licensed motor vehicle dealer from purchasing or otherwise receiving a motor vehicle for the purpose of scrapping unless the seller or transferor is the owner on the certificate of title, an operator, or a licensed motor vehicle dealer, and provides a completed bill of sale on a form prescribed by the Department. Requires a person other than a motor vehicle dealer who purchases or otherwise receives a motor vehicle for the purpose of scrapping to keep it for 7 business days before scrapping. Requires the Department to keep records related to abandoned vehicles that are wrecked or dismantled for one year. Effective July 1, 2006.

HB 06-1020 Horseless carriage special license plate.

Defines the term early date of manufacture for the purposes of registering collectors motor vehicles that are at least 50 years old. Effective August 7, 2006.

HB 06-1035 Commercial vehicles – railroad stops.

Requires a commercial vehicle that transports passengers to stop before crossing railroad tracks. Requires a school bus, commercial vehicle transporting passengers, and vehicle carrying hazardous materials to stop before crossing street-grade railroad tracks within a residential area. Requires such vehicles to stop even when the railroad crossing has a gate or flashing lights. Effective July 1, 2006.

HB 06-1072 Fallen service member special license plate.

Creates the fallen service member special license plate to indicate that a family member has fallen in the line of duty while serving in the armed forces for motor vehicles that do not exceed 16,000 pounds. Effective January 1, 2007.

HB 06-1084 Speed contests and exhibitions. Repeals and reenacts the traffic statute concerning illegal speed contests. Specifies that speed contests and speed exhibitions are separate crimes with separate penalties. Clarifies that aiding or facilitating the commission of a speed contest offense or speed exhibition offense results in liability for the commission of the particular offense. Assesses driver's license points if a person is convicted of a speed contest offense, a speed exhibition offense, or aiding or facilitating the commission of either offense. Permits a court to order that a motor vehicle used in an illegal speed contest or speed exhibition be fitted with an immobilization device. Effective July 1, 2006.

HB 06-1104 Identification card – fingerprints. Requires an application for a state-issued identification card to contain the applicant's fingerprint. Effective July 1, 2006.

HB 06-1107 Minor driver's license. Requires the parent, stepparent, grandparent, guardian or foster parent, who cosigns the application for a minor's instruction permit, to sign the log or other written evidence certifying that the driver has completed at least 50 hours of actual driving experience as required for issuance of a driver's license. Requires the parent, stepparent, grandparent, guardian or foster parent, who accompanies the minor while the minor is driving, to hold a valid Colorado driver's license. Authorizes a parent, stepparent, grandparent or guardian, who signs a minor's instruction permit but does not have a valid Colorado driver's license, to appoint an alternate permit supervisor. Requires the alternate permit supervisor to be 21 years of age or older and hold a valid Colorado driver's license. Effective July 1, 2006.

HB 06-1108 Minor convicted of traffic offense – mandatory attendance at driver improvement school. Requires a court to order a minor under 18 years of age who is convicted of a traffic violation other than a traffic infraction to attend a driver improvement school. Effective July 1, 2006.

HB 06-1162 Restrictions on minor drivers – age limit. Increases the age of minor drivers that are subject to specific restrictions from under 17 years of age to under 18 years of age. Enhances the penalty for minor drivers under 18 years of age who violate the traffic laws concerning the use of restraining devices and seatbelts in motor vehicles. Effective July 1, 2006.

HB 06-1171 Persistent drunk drivers. Lowers the blood alcohol content level for identification of a persistent drunk driver from 0.20 to 0.17. Requires the use of an ignition interlock device as a condition of a probationary license issued to a persistent drunk driver. Authorizes moneys in the persistent drunk driver cash fund to be used to pay for intervention or treatment services for persons unable to pay. Increases the minimum surcharge for alcohol and drug-related traffic offenses to \$50 and prohibits a court from reducing or suspending the surcharge unless the court determines that the defendant is indigent. Effective January 1, 2007.

HB 06-1176 Kit vehicles. Defines a kit vehicle as a passenger-type motor vehicle that has been assembled from a manufactured kit that includes a prefabricated body and chassis and is accompanied by a manufacturer's statement of origin. Specifies that the year listed on the certificate of title is the same as the year stated on the statement of origin. Exempts kit vehicles from the motor vehicle emissions inspection program. Effective July 1, 2007.

HB 06-1178 Motorist insurance identification database. Continues the motorist insurance identification database program indefinitely. Directs the Department to conduct an analysis of the effectiveness of the database and report the findings to the Business Affairs and Labor Committee of the Colorado House of Representatives by January 1, 2008. Authorizes the Department to operate the database internally instead of with a private contractor. Effective July 1, 2006.

HB 06-1294 Rebuilder's title. Creates a rebuilder's title for a motor vehicle. Requires an applicant for a rebuilder's title to furnish upon application: a statement indicating the means by which the applicant acquired the vehicle; the source of the vehicle's title of ownership, and any other information the Department may require; a bond, and evidence that the applicant has had a certified vehicle identification number inspection performed on the vehicle. Directs the Department to issue an applicant a standard title, upon the vehicle being made roadworthy. Directs the Department to issue a new vehicle identification number to a rebuilt vehicle if the owner of the vehicle can establish evidence of ownership of the vehicle and its parts. Effective August 7, 2006.

HB 06-1302 Emissions testing. Establishes a program to identify and repair high-emission vehicles. Establishes a phased increase in clean screen testing, including identifying locations that may accommodate unmanned remote sensing devices without causing a safety hazard. Requires vehicles identified as exceeding acceptable emission limitations to report to an enhanced inspection center within 30 days. Requires a vehicle that fails an enhanced emissions test to be repaired and to pass a subsequent approved emissions test before being registered or reregistered. Establishes that the owner of a vehicle that is not in compliance shall have 30 days to repair and test the vehicle successfully. Requires that after 90 days the registration of a noncompliant vehicle is to be administratively suspended. Effective July 1, 2006.

HB 06-1339 Denver Broncos special license plate. Creates the Denver Broncos special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 7, 2006.

HB 06-1341 Commercial driver's licenses. Makes it a misdemeanor for a person to: possess an altered or false commercial driver's license; fraudulently obtain, use or refuse to surrender a suspended, revoked, or cancelled commercial driver's license; or duplicate a commercial driver's license for purposes of resale or distribution. Directs the Motor Vehicle Division to permanently revoke a commercial driver's license for violations. Effective July 1, 2006.

HB 06-1388 Motor vehicle dealers. Authorizes the Department to promulgate rules to administer: allegations of a violation by a new, reopened or relocated motor vehicle dealer; required notices; and grounds for refusal of a dealer license. The Executive Director may: establish procedures to conduct an investigation of an alleged violation; hold a hearing; issue of an order, including a cease and desist order; and impose a fine. Effective May 25, 2006.

HB 06-1394 Specific ownership tax – rental fees. Authorizes companies that rent class A motor vehicles to pay 2% of the rental fees in lieu of paying normal specific ownership tax. Effective July 1, 2006.

HB 06-1404 Support public education special license plate. Creates the support public education special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 7, 2006.

HB 06-1406 Electronic traffic light changing devices. Makes it a class B traffic infraction with a \$50 fine to illegally possess or sell an electronic device that is designed to cause a traffic light to change. Increases the penalty classification for illegally using such a device from a class B traffic infraction to a class A traffic infraction with a \$100 fine. Further increases the penalty classification to a class 1 misdemeanor traffic offense with a mandatory \$1,000 fine if the illegal use of the device causes bodily injury to another person. Effective June 6, 2006.

SB 06-13 Driver's license – security features. Extends the 60¢ surcharge on driver's licenses that covers the cost of security features until July 1, 2009. Effective April 24, 2006.

SB 06-21 Identification cards – renewal by mail. Allows an individual who meets certain requirements to renew his or her identification card by mail. Requires such a person to attest under penalty of perjury that he or she is lawfully present in the United States and is a resident of Colorado. Effective July 1, 2006.

SB 06-28 Bronze Star special license plate. Creates the Bronze Star special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 7, 2006.

SB 06-58 Periodic emissions inspections. Changes the requirement for periodic emissions inspection of light-duty diesel motor vehicles from once every 12 months to once every 24 months for vehicles that are 10 years old or newer and model year 2004 or newer. Exempts light-duty diesel vehicles that are less than 4 model years old from emissions inspections. Effective July 1, 2007.

SB 06-80 Support the troops special license plate. Creates the support the troops special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 7, 2006.

SB 06-83 Driver's licenses and permits – alternate permit supervisor. Authorizes a parent, stepparent, grandparent, or guardian or foster parent, who signs an

affidavit of liability, but does not have a driver's license, to appoint an alternate permit supervisor. Requires the alternate permit supervisor to be 21 years of age or older and hold a valid Colorado driver's license. Allows a minor with a driver's permit or driver's license to drive a motorcycle or motor-driven cycle under the supervision of a parent, stepparent, grandparent with power of attorney, guardian, foster parent, or alternate permit supervisor, authorized to drive a motorcycle or motor-driven cycle. Effective April 24, 2006.

SB 06-100 Colorado kids first special license plate. Creates the Colorado kids first special license plate for motor vehicles that do not exceed 16,000 pounds. Effective July 1, 2007.

SB 06-110 Document fraud. Prohibits fraudulently making, for any purpose, the documents that are specified in federal regulations for the purpose of verification of employment eligibility. Imposes a civil penalty of not less than \$50,000 for document fraud. Effective May 30, 2006.

SB 06-163 Titles – lien perfection. Sets the date on which a lien on a motor vehicle is perfected to be the date on which it is filed with the county clerk and recorder. Adds the address of the mortgagee and the date of the mortgage to the perfection filing requirements. Replaces the requirement for a complete description of the vehicle with a requirement for the make, model, color, and identification number. Effective July 1, 2006.

SB 06-170 Voter registration identification. Requires a person registering to vote in person or by mail to provide a Colorado driver's license or state-issued identification card number if the person has these forms of identification. Requires a person registering to vote who does not have a driver's license or identification card to state that he or she does not have these documents and to provide the last four digits of his or her social security number. Requires a person registering to vote who does not have a social security number to state that he or she does not have a social security number. Effective June 6, 2006.

SB 06-172 Military special license plates. Removes the fees and taxes for one set of military valor special license plates and survivors of Pearl Harbor special license plates. Effective January 1, 2007.

SB 06-192 Interagency task force on drunk driving. Establishes an interagency task force on drunk driving to investigate methods of reducing drunk driving. Specifies membership of the task force. Directs the task force to submit an annual report to the judiciary committees of the General Assembly. Effective April 24, 2006.

SB 06-224 Event data recorders. Requires motor vehicle manufacturers to disclose that a motor vehicle has an event data recorder and the type of data recorded. Prohibits retrieval of event data from a motor vehicle unless: the owner has consented within the last 30 days; the data is retrieved to service the vehicle at the owner's request; the data is

subject to discovery in a lawsuit; or a court or administrative agency orders it. Punishes a violation of the act as a class 1 misdemeanor. Applies to motor vehicles manufactured on or after May 1, 2007. Effective June 2, 2006.

PARI-MUTUEL:

HB 06-1409 Simulcast facilities. Authorizes a greyhound race facility to simulcast races in any week in which one or more licensees conduct 5 days of races in Colorado. Within the definition of simulcast facility, creates a grandfather provision for race tracks that were operating in 2003 if 5 days of races are conducted in Colorado by one or more licensee, and allows the grandfathered facility to operate one additional facility. Effective May 26, 2006.

SALES AND USE TAX:

HB 06-1074 Waste tire recycling development fee. Extends the waste tire recycling development fee until July 1, 2012. Requires that the advanced technology fund, which receives proceeds from the waste tire recycling fee, be used to finance research, development, and technology transfers with regard to waste diversion and recycling strategies, including those pertaining to waste tires. Effective July 1, 2006.

HB 06-1338 Regional Transportation District – additional area. Allows for the addition of all or any portion of a county entirely outside of, but contiguous to, the boundaries of the regional transportation district and portions of a county not within, but contiguous to, other portions of the county that are within the boundaries of the district to become part of the district, subject to an election. Effective May 4, 2006.

MISCELLANEOUS:

HB 06-1312 Information and private letter rulings. Authorizes the Department to issue information letters and private letter rulings to taxpayers. Requires the Department to issue private letter rulings within 90 days after a taxpayer's request or notify the taxpayer within 30 days if the request is declined. Requires the Department to redact information from an information letter or private letter ruling in order to ensure taxpayer confidentiality and make public the balance of the letter or ruling. Requires the Department to promulgate rules establishing the process for issuing the letters or rulings and for establishing fees for the costs of administration. Effective June 1, 2006.

HB 06-1326 Identity theft. Reorganizes the statutes pertaining to identity theft and related offenses. Creates the following new crimes: identity theft, criminal possession of a financial device, and possession of identity theft tools. Adds certain identity crimes to the list of crimes under the Colorado Organized Crime Control Act. Effective July 1, 2006.

HB 06-1343 Public contract for services - illegal aliens. Prohibits a state agency or a political subdivision from entering into or renewing a public contract for services with a contractor who knowingly employs or contracts with an illegal

alien to perform work or who contracts with a subcontractor who employs or contracts with an illegal alien to perform work. Requires prospective contractors to certify that they do not knowingly employ or contract with an illegal alien and that they have participated or attempted to participate in the federal basic pilot employment verification program in order to verify that they do not employ any illegal aliens. Effective August 7, 2006.

SB 06-9 Open meetings – electronic recording of executive sessions. Requires that discussions occurring in an executive session of a state public body be electronically recorded, rather than recorded in some other method used by the public body to record the minutes of an open meeting. Specifies that no record or electronic recording of a discussion involving a privileged attorney-client communication is required in an executive session that has been properly announced by the state public body. Effective August 7, 2006.

2006 FIRST EXTRAORDINARY SESSION:

HB 06S-1015 Required income tax withholding – validate taxpayer identification numbers. Requires a person that makes a payment to any natural person for services performed that is not otherwise subject to state income tax withholding to deduct and withhold state income tax at the rate of 4.63% if the person who performed the services fails to provide a valid taxpayer identification number, or provides a nonresident alien taxpayer identification number issued by the internal revenue service. Makes an exception for individuals who are exempt from federal withholding. Effective July 31, 2006.

HB 06S-1020 Business use of known unauthorized alien to perform labor services – referred measure. Refers to the voters at the November 2006 general election a measure that prohibits a taxpayer from claiming as a deductible business expense for state income tax purposes wages or remuneration for labor services paid to an unauthorized alien of \$600 or more in any single year if the taxpayer knew of the unauthorized status of the alien at the time of hiring. The measure would apply to tax years beginning on or after January 1, 2008.

HB 06S-1023 Verification of lawful presence required for public benefits. On or after August 1, 2006, requires each state agency or political subdivision to verify the lawful presence in the United States of each person 18 years of age or older who applies for public benefits. Specifies that lawful presence is established by the provision of: a valid Colorado driver's license or identification card; a United States military card; a United States coast guard merchant mariner card; or a native American tribal document. Also requires applicants to execute an affidavit stating that they are United States citizens or legal permanent residents. Allows the Executive Director of the Department of Revenue to issue emergency rules that provide for additional forms of identification or a waiver process to ensure that individuals seeking benefits prove lawful presence in the United States. Effective August 1, 2006.

Alcoholic Beverages

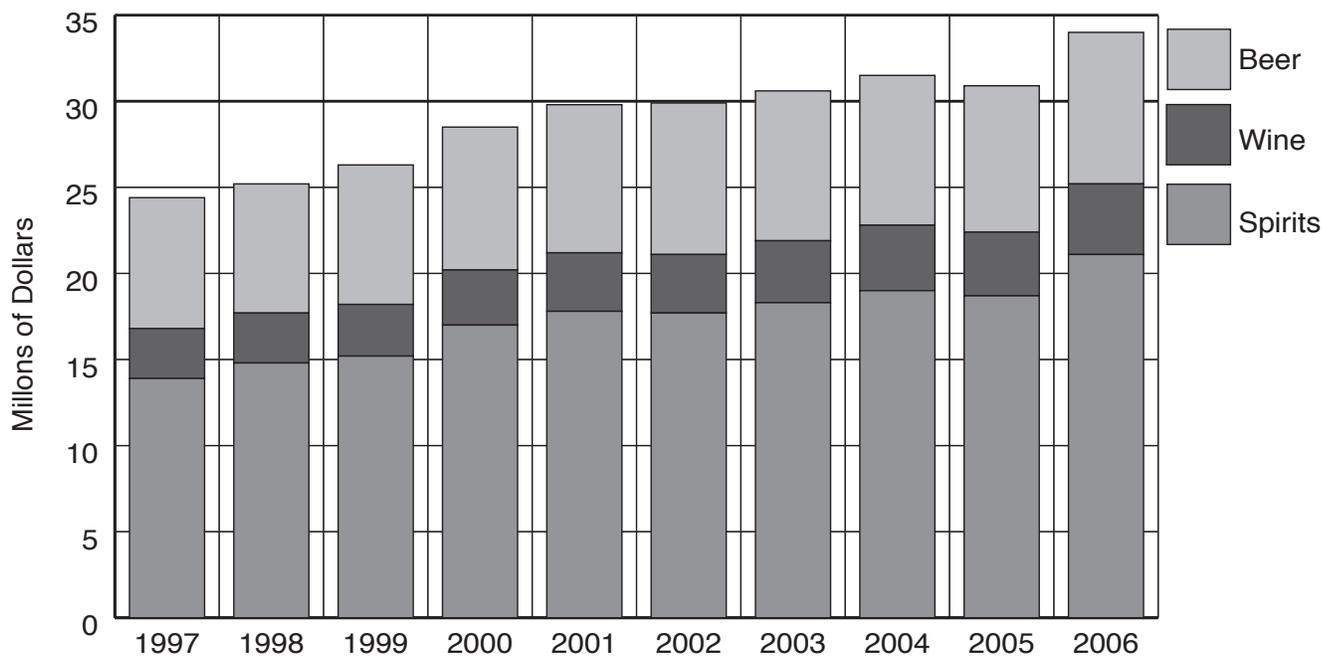
ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

Fiscal Years 2002 to 2006

	2002	2003	2004	2005	2006
State License Fees	\$2,203,245	\$2,584,852	\$2,858,548	\$2,753,906	\$2,859,654
85% Liquor Licenses (from local government)	2,588,996	2,650,221	2,853,866	2,831,179	2,921,028
Total Net License Fees	\$4,792,241	\$5,235,073	\$5,712,414	\$5,585,085	\$5,780,682
3.2% Beer Tax	\$608,190	\$625,249	\$588,339	\$569,287	\$590,164
Repeal Beer Tax	8,170,605	8,029,206	8,077,452	7,902,061	8,231,398
Hard Cider Tax	8,966	13,736	9,612	10,104	11,941
Wine Tax	3,379,343	3,573,243	3,758,001	3,734,418	4,101,175
Spiruous Liquors Tax	17,681,280	18,264,261	18,954,753	18,728,430	21,174,905
Total Net Tax Receipts	\$29,848,384	\$30,505,694	\$31,388,157	\$30,944,300	\$34,109,583
TOTAL NET REVENUES	\$34,640,625	\$35,740,767	\$37,100,571	\$36,529,385	\$39,890,265

EXCISE TAX REVENUES

Fiscal Years 1997 to 2006



Beer	7.6	7.5	8.1	8.3	8.6	8.8	8.7	8.7	8.5	8.8
Wine	2.9	2.9	3.0	3.2	3.4	3.4	3.6	3.8	3.7	4.1
Spirits	13.9	14.8	15.2	17.0	17.8	17.7	18.3	19.0	18.7	21.1

TAXABLE GALLONS OF BEER, WINE, AND SPIRITS

Fiscal Year 1997 to 2006

YEAR	BEER	WINE	SPIRITS
2006	110,269,523	13,022,648	9,283,078
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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years 2002 to 2006

ACTIONS	2002	2003	2004	2005	2006
State Administrative Actions	82	264	242	64	173
State Revocations	8	3	1	1	0
State Suspensions	47	55	93	61	93
State Denials	0	0	5	0	2
Division-Filed Court Cases	141	264	245	456	270
Division-Assisted Local Hearings	16	18	28	2	11
Totals	294	604	614	584	549

LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 2002 to 2006

	2002	2003	2004	2005	2006
3.2% Beer Importers License (non-resident)	8	8	15	15	15
3.2% Beer Importers License (resident)	5	5	0	0	0
3.2% Beer Manufacturer	8	6	7	6	6
3.2% Beer Manufacturer (non-resident)	7	6	6	5	6
3.2% Retail Beer	1,913	1,889	1,792	1,776	1,757
3.2% Special Events Permit	85	101	118	98	102
3.2% Wholesale Beer	50	45	41	40	43
Arts Liquor	29	30	34	36	40
Bed and Breakfast Permit	55	51	53	58	56
Beer and Wine	299	309	299	309	339
Beer, Wine, & Spiritous Liquor Special Events Permit	1,781	1,848	2,039	2,078	1,956
Brew Pub	79	75	75	81	75
Club Liquor	224	218	215	216	215
Hotel & Restaurant Liquor	3,560	3,712	3,892	4,060	4,237
Hotel & Restaurant--Optional Premises	207	216	222	242	245
Importer--Malt Liquor	60	59	56	57	58
Importer--Vinous & Spiritous Liquor	327	354	352	380	396
Limited Winery	43	51	59	70	87
Liquor-License Drug Store	30	28	22	20	17
Malt Liquor Manufacturer (non-resident)	23	22	23	26	27
Manufacturer--Brewery	18	23	21	20	23
Manufacturer--Distillery/Rectifier		1	2	3	5
Manufacturer--Winery	4	6	2	5	3
Optional Premises	26	30	34	43	46
Public Transportation Liquor	38	37	37	35	33
Racetrack Liquor	7	8	8	7	8
Resort Complex	7	9	9	10	9
Retail Gaming Tavern	22	25	26	27	26
Retail Liquor Store	1,433	1,501	1,554	1,587	1,638
Tavern Liquor	1,336	1,364	1,390	1,452	1,462
Wholesale Beer	58	62	62	57	67
Wholesale Liquor	55	58	61	62	67
Wine Delivery Permit	150	102	232	331	460
TOTAL LICENSES	11,947	12,319	12,758	13,212	13,524

ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES
Fiscal Years 2002 to 2006

COUNTY	2002	2003	2004	2005	2006	COUNTY	2002	2003	2004	2005	2006
Adams	511	510	527	513	566	Las Animas	79	76	69	69	68
Alamosa	44	48	48	49	52	Lincoln	17	19	17	17	19
Arapahoe	776	791	718	817	875	Logan	44	48	46	45	48
Archuleta	52	50	51	47	52	Mesa	253	260	259	245	286
Baca	11	11	9	10	11	Mineral	17	19	16	17	18
Bent	13	14	14	16	14	Moffat	38	37	39	42	41
Boulder	521	520	543	527	582	Montezuma	73	73	76	74	74
Broomfield	76	82	87	83	90	Montrose	93	95	93	88	104
Chaffee	71	73	71	77	86	Morgan	68	73	67	68	70
Cheyenne	11	11	10	10	10	Otero	57	59	58	57	60
Clear Creek	50	55	51	50	53	Ouray	35	35	37	37	41
Conejos	25	22	20	20	18	Park	43	48	42	43	47
Costilla	24	24	21	20	23	Phillips	13	12	12	13	14
Crowley	10	10	10	9	8	Pitkin	168	171	168	161	159
Custer	19	21	20	20	20	Prowers	49	45	44	44	44
Delta	81	85	81	72	98	Pueblo	342	357	359	371	370
Denver	1,381	1,380	1,433	1,408	1,578	Rio Blanco	34	32	32	29	13
Dolores	11	11	12	13	13	Rio Grande	43	43	44	46	47
Douglas	250	260	287	307	336	Routt	134	136	138	135	146
Eagle	251	255	262	258	272	Saguache	23	21	25	25	23
El Paso	875	911	932	930	984	San Juan	19	20	21	22	23
Elbert	19	17	21	19	21	San Miguel	70	66	68	67	67
Fremont	96	102	100	98	101	Sedgwick	15	12	13	11	11
Garfield	172	174	173	177	190	Summit	211	207	214	225	227
Gilpin	34	40	36	40	38	Teller	73	72	71	79	74
Grand	114	117	118	113	113	Washington	9	9	10	9	9
Gunnison	114	118	120	117	116	Weld	296	307	327	354	354
Hinsdale	21	21	16	17	17	Yuma	28	26	29	29	28
Huerfano	45	45	44	42	43						
Jackson	13	12	12	13	14						
Jefferson	824	842	873	855	916	State Totals	9,580	9,758	9,861	9,922	10,604
Kiowa	3	3	3	5	5						
Kit Carson	27	29	25	29	28	Special Event Licenses					
La Plata	151	159	159	154	176	Liquor	1,781	1,848	2,039	2,078	1,956
Lake	39	45	39	39	42	3.2% Beer	85	101	118	98	102
Larimer	501	512	521	526	558						

Cigarette and Tobacco Products

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/ Fiscal Years 1997 to 2006

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	HEALTH- RELATED PROGRAMS COLLECTIONS	TOTAL COLLECTIONS
2006	\$15,320,042	\$32,843,373	\$157,966,453	\$206,129,868
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

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

TOBACCO PRODUCTS TAX COLLECTIONS Fiscal Years 1997 to 2006

YEAR	GROSS GENERAL FUND COLLECTIONS	REFUNDS AND SHORT CHECKS	HEALTH- RELATED PROGRAMS COLLECTIONS	TOTAL NET COLLECTIONS
2006	\$11,687,799	\$(286,108)	\$11,673,688	\$23,075,379
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	(8,174)		10,476,510
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

PACKAGES OF CIGARETTES TAXED Fiscal Years 1997 to 2006

(Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2006	247.7
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

Estate and Gift Tax Activities

Fiscal Years 2002 to 2006

	2002	2003	2004	2005	2006
Returns and Documents Reviewed/Recorded					
Estate Tax:					
Taxable Returns	971	775	572	467	187
Nontaxable Returns	821	716	583	427	248
Statements, Certificates & Receipts Issued:					
Estate Tax	2,014	1,598	1,401	1,182	561
Inheritance Tax	0	0	0	0	0
Refunds Issued:					
Estate Tax	264	338	251	230	168
Inheritance Tax	0	0	0	0	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1997 to 2006

YEAR	INHERITANCE TAX 1/	GIFT TAX	ESTATE TAX	TOTAL
2006	\$0	\$133	\$6,881,192	\$6,881,325
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

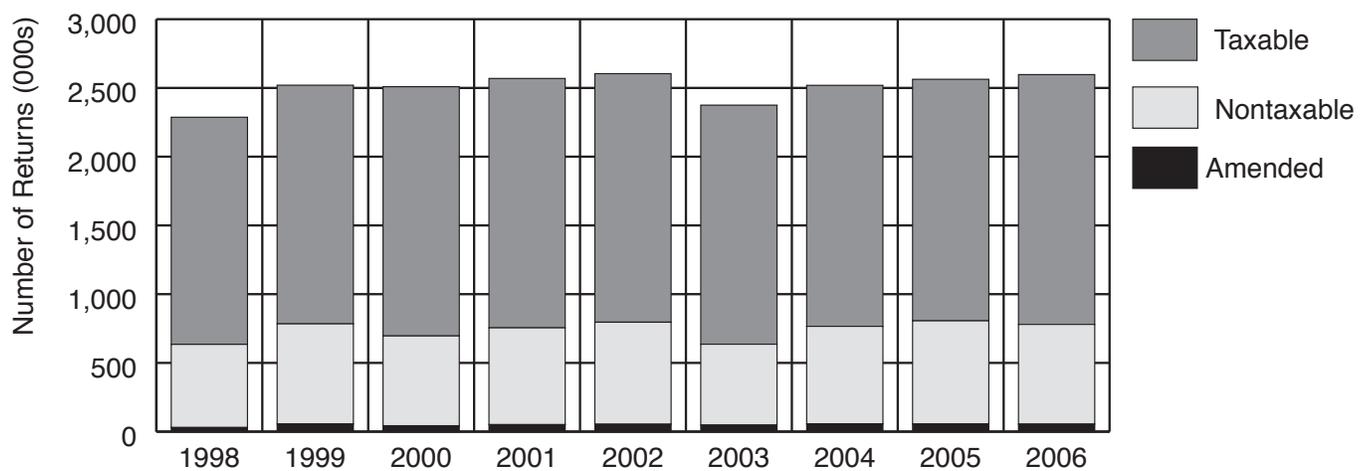
1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee

Income Tax

TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS Fiscal Years 2002 to 2006

TYPE OF RETURN	INDIVIDUAL	FIDUCIARY	PARTNERSHIP	CORPORATION	TOTALS
Taxable					
2006	1,776,399	20,830	-	19,892	1,817,121
2005	1,722,804	16,965	-	17,305	1,757,074
2004	1,718,887	14,365	-	19,665	1,752,917
2003	1,704,318	14,027	-	21,185	1,739,530
2002	1,770,128	14,021	-	23,601	1,807,750
Nontaxable					
2006	507,057	21,120	171,620	24,892	724,689
2005	487,743	12,357	219,688	29,786	749,574
2004	487,936	43,374	133,021	45,125	709,456
2003	471,590	9,096	83,856	23,532	588,074
2002	542,980	23,884	141,721	33,868	742,453
Amended					
2006	52,210	0	-	2,460	54,670
2005	53,917	0	-	2,378	56,295
2004	54,555	0	-	2,475	57,030
2003	45,470	0	-	2,281	47,751
2002	51,857	0	-	2,301	54,158
Totals					
2006	2,335,666	41,950	171,620	47,244	2,596,480
2005	2,264,464	29,322	219,688	49,469	2,562,943
2004	2,261,378	57,739	133,021	67,265	2,519,403
2003	2,221,378	23,123	83,856	46,998	2,375,355
2002	2,364,965	37,905	141,721	59,770	2,604,361

TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS Fiscal Years 1998 to 2006



Taxable	1,652	1,736	1,813	1,814	1,808	1,739	1,753	1,757	1,817
Nontaxable	605	728	653	704	742	588	709	750	725
Amended	30	56	43	51	54	48	57	56	55
Total Returns	2,287	2,520	2,509	2,569	2,604	2,375	2,519	2,563	2,596

TAX CREDITS

Fiscal Year 2005 and 2006

INDIVIDUAL AND FIDUCIARY

TAX CREDITS	2005		2006		%Change in Transactions	%Change in Amount
	Transactions	Amount	Transactions	Amount		
Enterprise Zone Credits	13,151	\$12,022,423	1/ 15,056	\$14,124,158	1/ 14%	17%
Property/Rent/Heat	43,614	13,917,904	38,827	11,676,772	-11	-16
Child Care Credit	43,689	4,756,695	41,731	4,494,190	4	-6
Child Tax Credit	2,077	722,890	671	194,994	-68	-73
Alternative Fuel Credit	1,557	2,239,582	2,913	5,687,014	87	154
Gross Conservation Easement Credit	2,064	51,558,100	2,110	76,655,160	2	49
Other Credits	66,816	122,681,569	2/ 77,474	143,247,053	2/ 16	17
TOTAL	172,968	\$207,899,163	178,782	\$256,079,340	3%	23%

CORPORATE

TAX CREDITS	2005		2006		%Change in Transactions	%Change in Amount
	Transactions	Amount	Transactions	Amount		
Alternative Fuel Credit	4	\$47,265	3/ ***	\$***	3/ ***	***
Enterprise Zone Investment	794	8,257,377	911	13,938,955	15%	69%
Enterprise Zone Employee	181	3,212,394	262	1,829,317	45	-43
Enterprise Zone Contribution Credits	205	597,575	240	510,699	17	-15
Other Enterprise Zone Credits	89	1,587,445	121	3,454,482	36	118
Investment Tax	1,450	311,030	1,480	353,831	2	14
Gross Conservation Easement Credit	62	5,783,246	96	8,401,391	55	45
Other Credits	102	2,627,089	129	1,774,316	4/ 26	-32
TOTAL	2,887	\$22,423,421	3,239	\$30,262,991	12%	35%

1/ Includes Enterprise Zone Investment, Enterprise Zone Employee, Enterprise Zone Contribution Credits, and Other Enterprise Zone Credits.

2/ 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.

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

4/ 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.

*** Data is non-disclosable due to confidentiality issues.

RETURNS FILED FOR OLD AGE
PROPERTY TAX AND HEAT CREDITS
Fiscal Years 1997 to 2006

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2006	38,827	\$11,676,772	\$301
2005	43,614	13,917,904	319
2004	46,885	15,731,515	336
2003	47,442	16,787,635	354
2002	51,107	18,106,976	354
2001	51,144	18,022,525	352
2000	47,975	17,149,062	357
1999	40,657	9,072,554	223
1998	30,808	9,972,485	324
1997	30,719	10,406,673	339

ALTERNATIVE MINIMUM TAX
Fiscal Years 1997 to 2006

YEAR	ALTERNATIVE MINIMUM TAX
2006	\$2,697,486
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

REFUNDS ISSUED
Fiscal Years 1997 to 2006

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2006	1,736,611	\$654,576,761 2/	\$376.93
2005	1,501,809	622,318,795	414.38
2004	1,491,394	606,032,741 3/	406.35
2003	1,531,147	653,651,682 4/	426.90
2002	2,018,443	1,143,971,837 5/	566.76
2001	1,971,183	1,206,731,714 6/	612.19
2000	1,888,284	1,009,415,782 7/	534.57
1999	1,813,019	897,811,138 8/	495.20
1998	1,545,453	474,993,700 9/	307.35
1997	1,281,018	360,584,214	281.48
Fiduciary:			
2006	985	\$3,483,922	\$3,536.98
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
Corporate Income Tax:			
2006	3,500	\$76,923,668	\$21,978.19
2005	3,190	52,373,337	16,417.97
2004	3,572	96,304,491	26,960.94
2003	4,179	105,268,183 10/	25,189.80
2002	4,326	124,882,758 11/	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

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 \$38,146,660 refunded under Article X, Section 20.

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

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

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

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

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

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

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

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

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

**INDIVIDUAL INCOME TAX CHECKOFFS
NUMBER OF RETURNS AND DONATIONS
Fiscal Years 2002 to 2006**

NONGAME WILDLIFE

Year	No. of donations	Amount	Average
2006	28,398	\$291,228	\$10.26
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

OLYMPIC COMMITTEE

Year	No. of donations	Amount	Average
2006	66	\$586	\$8.88
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

CHILD CARE IMPROVEMENT

Year	No. of donations	Amount	Average
2006	90	\$219	\$2.43
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

SPECIAL OLYMPICS

Year	No. of donations	Amount	Average
2006	19,681	\$195,206	\$9.92
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

DOMESTIC ABUSE

Year	No. of donations	Amount	Average
2006	25,119	\$248,252	\$9.88
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

HOMELESS PREVENTION

Year	No. of donations	Amount	Average
2006	19,702	\$175,884	\$8.93
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

WESTERN SLOPE VETERANS' CEMETERY

Year	No. of donations	Amount	Average
2006	9,292	\$57,766	\$6.22
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

PET OVERPOPULATION FUND

Year	No. of donations	Amount	Average
2006	21,968	\$210,864	\$9.60
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
2006	508	\$5,934	\$11.68
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
2006	11,971	\$85,711	\$7.16
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
2006	9,500	\$67,762	\$7.13
2005	10,895	75,642	6.94
2004	11,606	80,316	6.92

COLORADO STATE FAIR AUTHORITY

Year	No. of donations	Amount	Average
2006	3,783	\$13,118	\$3.47
2005	4,110	24,601	5.99

ORGAN/TISSUE DONATION AWARENESS

Year	No. of donations	Amount	Average
2006	10,352	\$65,382	\$6.32
2005	11,443	72,095	6.30

ALZHEIMER'S ASSOCIATION FUND 1/

Year	No. of donations	Amount	Average
2006	13,123	\$116,711	\$8.89

DROPOUT PREVENTION ACTIVITY GRANT FUND 1/

Year	No. of donations	Amount	Average
2006	8,362	\$47,626	\$5.70

MILITARY FAMILY RELIEF FUND 1/

Year	No. of donations	Amount	Average
2006	16,695	\$207,248	\$12.41

TOTALS

Year	No. of donations	Amount	Average
2006	199,346	1,793,169	\$9.00
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

1/ These Income Tax Checkoffs are new and reflect collections from January 2006 through June 2006.

INCOME TAX CASH FLOW

Fiscal Years 1997 to 2006 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS	NET COLLECTIONS
INDIVIDUAL TAX 3/							
2006	\$3,448.2	\$946.2	\$522.3	\$4,916.6	\$6.7	\$653.9	\$4,256.0
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
CORPORATE TAX							
2006	\$0.0	\$472.9	\$62.0	\$534.9	\$0.3	\$76.9	\$457.7
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

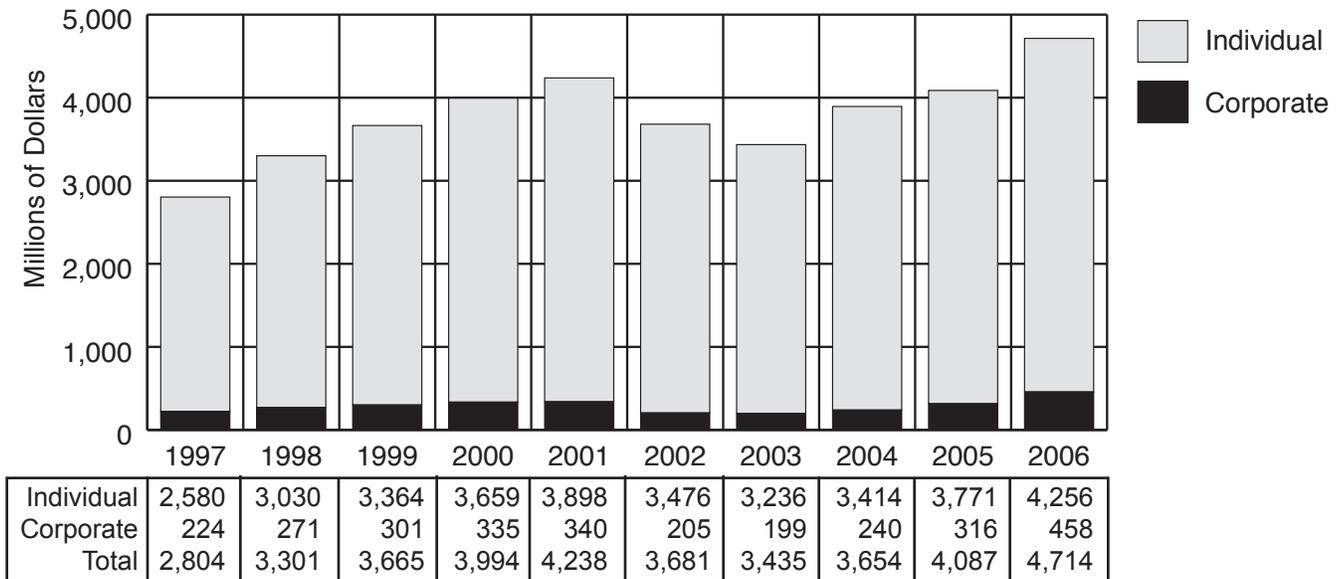
1/ Computation of cash with returns has changed. Beginning 1998, the amount is grossed up to reflect the reduction in cash with returns due to taxpayer distributions under Article X, Section 20.

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 1997 to 2006



Limited Stakes Gaming

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 2006

Limited Gaming Revenues	\$108,017,575
plus Fiscal Year 2005 Escrow	1,121,174
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	8,701,436
Fiscal Year 2006 Escrow	289,848
Net Total Available for Distribution	100,147,465

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

LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 2003 to 2006

	FY 2003	FY 2004	FY 2005	FY 2006
Limited Gaming Revenue	\$100,802,060	\$98,486,017	\$100,571,614	\$108,017,575
Commission/Division Expenses	8,980,721	8,469,062	8,379,344	8,701,436
Total Amount Distributed	90,982,116	92,401,488	92,930,205	100,147,466
State General Fund	38,385,256	40,194,647	40,238,779	24,564,148
Local Government Gaming Impact Fund	5,913,838	6,006,097	6,040,463	6,509,585
Department of Transportation	1,010,000	0	0	0
Tourism Promotion Fund 2/	181,964	0	185,860	19,000,000
State Historical Society	25,474,992	25,872,417	26,020,457	28,041,290
Limited Gaming Counties:				
Gilpin County	8,715,286	8,825,968	8,893,755	9,616,921
Teller County	2,202,568	2,262,210	2,257,869	2,400,775
Limited Gaming Cities:				
City of Black Hawk	6,599,843	6,710,104	6,587,172	7,110,170
Central City	662,896	644,870	824,291	903,931
City of Cripple Creek	1,835,473	1,885,175	1,881,558	2,000,646

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

Lottery

LOTTERY FUND DISTRIBUTION

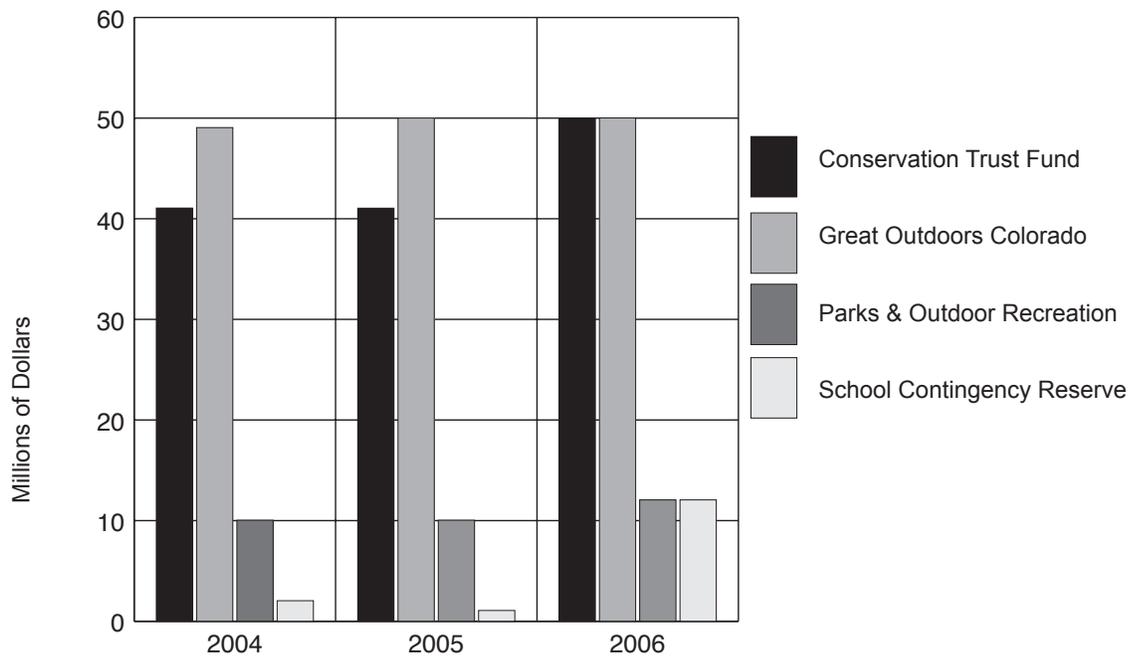
Fiscal Years 2004 to 2006

(dollars in millions)

	2004	2005	2006	1983-2006
Conservation Trust Fund	\$41.6	\$41.5	\$50.2	\$605.2
Great Outdoors Colorado	49.6	50.1	50.2	411.2
Parks & Outdoor Recreation	10.4	10.4	12.6	150.6
School Contingency Reserve	2.4	1.7	12.6	27.1
General Fund	0.0	0.0	0.0	439.8
Capital Construction Fund	0.0	0.0	0.0	1.3
Totals	\$104.0	\$103.7	\$125.6	\$1,635.2

LOTTERY FUND DISTRIBUTION

Fiscal Years 2004 to 2006



Conservation Trust Fund	41.6	41.5	50.2
Great Outdoors Colorado	49.6	50.1	50.2
Parks & Outdoor Recreation	10.4	10.4	12.6
School Contingency Reserve	2.4	1.7	12.6

LOTTERY SALES DISTRIBUTION

Fiscal Years 2004 to 2006

(dollars in millions)

	2004	2005	2006
Cash 5	\$14.5	\$15.1	\$16.9
Lotto	40.8	38.3	38.3
Powerball	85.0	80.9	119.8
Scratch	260.9	282.7	293.0
Total	\$401.2	\$417.0	\$468.0

Motor Fuels

STATE MOTOR FUEL GALLONS AND RECEIPTS 1/ Fiscal Years 2005 and 2006

	2005	2006	Percent Change
GASOLINE/GASOHOL			
Gross Gallons	2,178,131,614	2,158,541,330	-0.9%
Exemptions/Deductions	92,481,133	86,588,497	-6.4
Refunds	16,056,672	16,931,862	5.5
Net Gallons	2,069,593,809	2,055,020,971	-0.7
DIESEL			
Gross Gallons	647,228,715	681,238,470	5.3%
Exemptions/Deductions	82,898,793	97,949,848	18.2
Refunds	28,905,681	27,054,282	-6.4
Distributed to Other States	18,064,784	16,951,514	-6.2
Net Gallons	517,359,457	539,282,824	4.2
ALTERNATIVE FUELS 2/			
Gross Gallons	0	6,583,320	N/A
Exemptions/Deductions	0	5,098,344	N/A
Net Gallons	0	1,484,976	N/A
AVIATION GASOLINE			
Gross Gallons	6,737,531	6,341,762	-5.9%
Exemptions/Deductions	902,414	1,129,378	25.2
Refunds	59,629	71,315	19.6
Net Gallons	5,775,488	5,141,069	-11.0
AVIATION JET FUEL			
Gross Gallons	380,378,022	396,326,668	4.2%
Exemptions/Deductions	338,483,609	353,968,173	4.6
Refunds	2,406,349	4,340,994	80.4
Net Gallons	39,488,064	38,017,502	-3.7
SUMMARY			
Gross Gallons Total	3,212,475,882	3,249,031,550	1.1%
Exemptions/Deductions Total	514,765,949	544,734,240	5.8
Refunds Total	47,428,331	48,398,453	2.0
Distributed to Other States	18,064,784	16,951,514	-6.2
Net Gallons Total	2,632,216,818	2,638,947,342	0.3
RECEIPTS			
Net Gasoline/Gasohol @ 22 cents	438,059,861	425,760,924	-2.8%
Net Special Fuel @ 20.5 cents	104,144,478	104,993,911	0.8
Net Aviation Gasoline @ 6 cents	256,265	287,912	12.3
Net Aviation Jet Fuel @ 4 cents	1,791,133	2,173,935	21.4
Net All Fuels Total	544,251,737	533,216,682	-2.0

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 each calendar month.

2/ Alternative fuel amounts reflect gallons between January and June 2006.

Motor Vehicle

MOTOR CARRIER SERVICES DIVISION

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

Fiscal Years 2003 to 2006

	2003	2004	2005	2006	Percentage Change 2005 to 2006
Number of Trucks Cleared	4,097,648	3,713,982	3,858,858	3,531,677	-8.5%
Number of Trucks Cleared AVI 1/	319,144	316,790	393,362	526,847	33.9
Number of Trucks Cleared AVI/WIM 2/	1,096,723	1,220,616	1,524,914	1,911,079	25.3
Total Number of Trucks Cleared	5,513,515	5,251,388	5,777,134	5,969,603	3.3
Number of Trucks Weighed	4,659,685	4,441,025	4,930,889	5,016,784	1.7
Special Fuel Permits	6,168	5,962	6,197	5,986	-3.4
Number of Health and Brand Inspections	20,908	20,962	22,727	21,055	-7.4
Hazardous Material Permits	1,662	1,436	1,234	1,299	5.3
60-Day Permits	289	470	311	359	15.4
72-Hour Permits	12,426	12,011	12,532	12,802	2.2

1/AVI = Automatic Vehicle Identification

2/WIM = Weigh in Motion

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

Fiscal Year 2006

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$246,212	238,522	144,501	0	752
Dumont	357,221	685,599	683,892	0	625
Fort Collins	537,329	930,573	882,106	3	1,497
Fort Morgan	362,599	707,993	524,052	55	1,365
Lamar	538,792	550,924	444,357	43	1,742
Limon	487,593	960,668	746,255	36	2,267
Loma	580,989	305,681	295,219	0	1,504
Loma-B 1/	54,517	171,859	80,980	0	143
Monument	464,215	1,005,825	893,355	0	1,106
Platteville	554,102	120,261	116,990	8	178
Trinidad	228,008	88,455	75,660	2	640
Trinidad-B 2/	(2,824)	76,568	63,433	0	149
Mobile Units	3,320,004	126,675	65,984	212	834
Total	\$7,728,758	5,969,603	5,016,784	359	12,802

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

SAFETY INSPECTION ACTIVITY

Fiscal Year 2003 to 2006

	2003	2004	2005	2006	Percentage Change 2005 to 2006
Safety Inspections	32,169	34,928	32,442	30,228	-6.8%
Fixed			26,242	24,864	
Mobile			6,200	5,364	
Safety Citations Issued	10,462	11,539	11,925	13,779	15.5%
Fixed			8,394	10,798	
Mobile			3,531	2,981	
Number of Trucks/Drivers Placed Out-of-Service	14,355	14,488	14,503	12,938	-10.8%
Fixed			10,401	9,729	
Mobile			4,102	3,209	
Out-of-Service Safety Violations	25,985	29,347	29,510	19,955	-32.4%
Fixed			20,068	10,154	
Mobile			9,442	9,801	

TRAFFIC RECORDS ACTIVITY**Fiscal Years 2002 to 2006**

	2002	2003	2004	2005	2006
Number of Penalty Assessments	98,030	113,695	126,454	178,257	187,679
Penalty Assessment Collections	\$7,005,235	\$8,771,879	\$9,198,974	\$11,392,201	\$12,251,763

DEALER LICENSING ACTIVITY

(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)

Fiscal Years 2002 to 2006

	2002	2003	2004	2005	2006
Licenses Processed	22,299	22,345	21,330	19,664	20,865
Dealer/Salesperson License Revenues	\$2,666,991	\$2,175,816	\$2,162,250	\$1,813,174	\$2,276,382

TITLES ACTIVITY**Fiscal Years 2002 to 2006**

	2002	2003	2004	2005	2006
Title Applications Received	1,609,155	1,480,394	1,589,372	1,542,183	1,650,515
Title Revenues	\$11,575,091	\$8,142,167	\$8,922,960	\$8,825,125	\$8,775,139

MOTOR VEHICLE EMISSIONS PROGRAM**Fiscal Years 2002 to 2006**

Licenses:	2002	2003	2004	2005	2006
Stations Licensed	327	371	308	314	312
Stations Renewed	98	182	113	140	126
Mechanics Licensed	1,780	1,794	1,896	2,087	1,781
Mechanics Renewed	306	328	338	328	332

Collections:	2002	2003	2004	2005	2006
Stations Licenses	\$3,185	\$4,270	\$3,335	\$4,160	\$3,376
Mechanics' Licenses	20,945	14,040	14,575	14,255	12,655
Windshield Stickers & Vehicle Inspection Report	389,450	354,543	361,598	355,313	351,293
TOTAL COLLECTIONS	\$413,580	\$372,853	\$379,508	\$373,728	\$367,324

Penalty Assessments:**Calendar Years 2001 to 2005**

	2001	2002	2003	2004	2005
	\$52,900	\$93,000	\$168,405	\$29,875	\$195,475

DRIVER CONTROL ACTIVITIES
Fiscal Years 2002 to 2006

	2002	2003	2004	2005	2006
Restraint Actions: Suspensions					
Financial Responsibility	18,776	19,977	17,361	15,922	2,660
Point System Violations	15,070	12,976	11,387	13,679	13,291
Driving Under the Influence	3,080	2,637	4,044	2,818	3,234
All Other	58,433	53,240	58,290	59,792	69,517
Total Suspensions	95,359	88,830	91,082	92,211	88,702
Restraint Actions: Revocations					
Driving Under the Influence	5,681	5,280	5,521	4,907	4,831
Express Consent	30,328	27,594	28,486	30,270	31,445
All Other	30,821	31,098	27,783	29,308	31,468
Total Revocations	66,830	63,972	61,790	64,485	67,744
Restraint Actions: Denials					
Driving Under Restraint	5,160	5,065	5,022	5,904	5,143
Denied Driving License Compact	3,843	2,575	2,623	2,688	2,453
Total Denials	9,003	7,640	7,645	8,592	7,596
Restraint Actions: Cancellations/Denials					
License Exam Failure	1,525	1,352	1,367	1,221	1,221
All Other	97,812	97,077	100,927	108,281	109,959
Total Cancellations/Denials	99,337	98,429	102,294	109,502	111,180
Cancellations					
Application for License Under Restraint	64	28	6	4	6
All Others	1,969	1,940	1,820	1,666	3,368
Total Cancellations	2,033	1,968	1,826	1,670	3,374
TOTAL RESTRAINT ACTIONS	272,562	260,839	264,637	276,460	280,074
FINANCIAL RESPONSIBILITY					
LICENSE REINSTATEMENTS 1/	152,205	191,225	147,610	154,374	139,406
CHANGE OF ADDRESS/NAME	149,654	131,195	106,902	92,976	87,135
MOTOR VEHICLE (DRIVER) RECORDS					
Provided to Public	320,341	319,412	95,385	89,070	66,493
Provided to Courts	177,100	194,391	173,716	159,325	153,326
PENALTY ASSESSMENTS					
Number of Penalty Assessments (paid)			126,454	178,257	187,679
Penalty Assessment Collections			\$9,198,974	\$11,392,201	\$12,251,763

1/ Includes License Reinstatements from Driver License Section

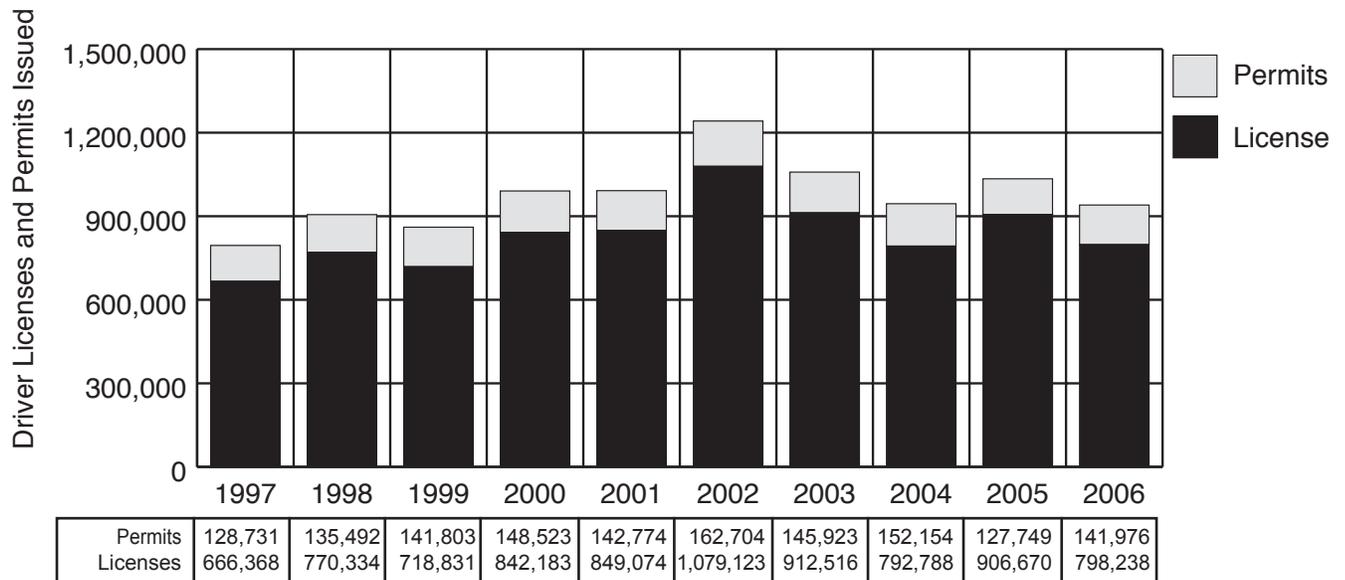
DRIVER LICENSE ACTIVITIES

Fiscal Year 2006

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF PERMIT ISSUED			
Adult	44,510	427	44,937
Provisional	13,005	156	13,161
Minor	58,766	1,138	59,904
Motor Cycle Instruction Permits	10,065	254	10,319
Commercial Driver Instruction Permits	13,189	466	13,655
Total Permits Issued	139,535	2,441	141,976
TYPE OF LICENSE ISSUED			
Adult License	594,163	77,889	672,052
Provisional License	27,952	1,994	29,946
Minor License	55,980	1,785	57,765
Motorcycle Only License	17	0	17
Commercial Driver License	37,032	1,426	38,458
Total Licenses Issued	715,144	83,094	798,238
TOTAL LICENSE, PERMITS AND DOCUMENTS	854,679	85,535	940,214
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	58,137	5,255	63,392
Colorado I.D. Cards	106,718	6,155	112,873
Organ Donors	594,254	56,931	651,185
Change of Name/Address	39,649	5,085	44,734
EXAMINATIONS			
Written Tests Passed	109,429	2,125	111,554
Written Tests Failed	48,559	661	49,220
Driver Road Tests Passed	60,176	1,386	61,562
Driver Road Tests Failed	6,304	37	6,341
Physical Referrals	3,585	1,434	5,019
Special Re-Examinations	2,892	25	2,917
Voter Registration	195,936	22,693	218,629
Renewal by Mail	65,619	0	65,619
Motor Vehicle Records (DL Offices Only)	129,468	0	129,468
Reinstatements (DL Offices Only)	61,763	0	61,763

DRIVER LICENSE ACTIVITIES

Fiscal Years 1997 to 2006



HEARINGS SECTION

Fiscal Years 2005 and 2006

	2005	2006
	No. of Cases	No. of Cases
Motor Vehicle Case Type		
Excessive Points	9,569	9,519
Express Consent	14,808	14,906
Drivers License Compact	255	158
DUI Convictions	1,547	1,923
Habitual Traffic Offender	713	699
Financial Responsibility	133	598
Insurance Suspension	834	123
Vehicular Assault/Homicide	58	57
Controlled Substance/PDL	168	472
Underage Drinking and Driving	503	368
Minor Buy/Possess Alcohol	98	32
Other	1,768	1,985
Total Motor Vehicle Case Type	30,454	30,840
Other Case Type		
Liquor Division	7	5
Racing Division	1	1
Tax	4	5
Tobacco	34	9
Emissions	3	1
CDL Testers	1	0
Total Other Case Type	50	21
Items Processed		
Subpeonas	1,913	2,147
Hearing Notices	38,683	40,488
Incoming Calls	44,122	46,484
Total Items Processed	84,727	89,119

VEHICLE REGISTRATIONS, LICENSE FEES, AND SPECIFIC OWNERSHIP TAX BY COUNTY
Calendar Year 2005

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	360,150	\$19,266,918	\$36,224,822	Lake	9,288	\$335,792	\$630,358
Alamosa	17,876	720,992	1,235,841	Larimer	285,817	10,295,158	27,093,869
Arapahoe	462,875	21,377,237	53,804,765	Las Animas	20,962	954,660	2,273,753
Archuleta	17,352	675,867	1,600,272	Lincoln	7,732	274,210	458,204
Baca	7,341	241,370	378,586	Logan	25,409	904,673	1,622,691
Bent	6,125	191,511	328,404	Mesa	160,219	6,282,068	13,712,150
Boulder	244,163	8,320,857	25,388,775	Mineral	1,941	59,736	131,734
Broomfield	41,219	1,450,008	4,827,363	Moffat	19,260	724,201	1,577,267
Chaffee	25,384	958,853	1,914,458	Montezuma	34,232	1,087,088	2,373,454
Cheyenne	3,896	154,731	311,874	Montrose	50,719	1,935,779	3,679,345
Clear Creek	15,294	525,684	1,407,173	Morgan	35,505	1,432,372	2,650,606
Conejos	11,737	375,831	692,520	Otero	23,643	810,134	1,401,134
Costilla	5,499	164,656	276,504	Ouray	7,379	246,588	674,300
Crowley	4,557	203,906	132,017	Park	30,091	1,117,770	2,612,558
Custer	7,623	284,257	568,088	Phillips	6,914	270,202	505,487
Delta	42,645	1,453,452	2,604,801	Pitkin	20,625	887,851	2,981,357
Denver	461,589	18,697,892	42,216,252	Prowers	16,534	588,898	934,978
Dolores	3,922	119,201	209,593	Pueblo	152,692	5,469,666	11,482,233
Douglas	229,325	10,773,600	37,936,363	Rio Blanco	11,311	468,252	1,215,224
Eagle	56,024	2,411,213	7,482,170	Rio Grande	17,964	706,304	1,250,769
El Paso	518,224	19,407,998	48,693,843	Routt	30,981	1,186,820	3,151,375
Elbert	38,152	1,569,428	3,764,396	Saguache	9,872	390,334	596,333
Fremont	52,752	1,851,693	3,715,604	San Juan	1,181	38,436	81,678
Garfield	64,798	3,092,650	6,425,650	San Miguel	10,345	378,489	1,076,411
Gilpin	8,993	306,398	868,034	Sedgwick	4,089	135,564	241,426
Grand	22,460	917,156	2,114,249	Summit	33,265	1,372,210	3,964,544
Gunnison	20,504	739,571	1,670,492	Teller	33,126	1,071,752	2,700,958
Hinsdale	1,887	58,229	111,654	Washington	9,667	381,682	576,775
Huerfano	9,905	371,019	621,204	Weld	260,159	11,710,134	24,838,430
Jackson	3,497	135,935	244,169	Yuma	16,462	676,825	1,271,798
Jefferson	513,915	18,288,388	56,820,806	State Issued	26,699		
Kiowa	3,103	114,724	154,826				
Kit Carson	12,342	484,856	849,538	TOTAL	4,732,314	\$190,190,544	\$468,966,772
La Plata	63,103	2,290,814	5,610,468				

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

2/ Includes fees retained by the counties in the amount of \$30,336,319.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY
Calendar Year 2005

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	826	2,823	1,981	3,576	71,635	10,154	2,521
Alamosa	57	132	1,125	191	4,005	388	106
Arapahoe	777	4,772	814	1,240	64,052	11,798	2,094
Archuleta	45	11	322	151	4,302	420	150
Baca	48	15	1,784	49	1,093	85	41
Bent	22	19	805	31	1,213	102	44
Boulder	502	1,369	1,326	537	34,637	8,396	1,528
Broomfield	25	300	39	55	6,048	1,276	257
Chaffee	100	103	330	238	5,755	745	319
Cheyenne	24	6	874	39	708	50	13
Clear Creek	35	17	111	48	3,448	579	201
Conejos	57	24	1,418	25	2,387	257	50
Costilla	11	11	563	25	1,353	126	61
Crowley	17	15	545	23	946	70	32
Custer	13	17	377	57	1,833	209	89
Delta	76	207	1,443	247	9,167	959	451
Denver	1,857	2,994	15	2,983	65,955	9,191	1,483
Dolores	8	12	826	33	544	94	38
Douglas	314	884	1,605	804	30,941	7,581	1,116
Eagle	241	49	320	426	12,181	1,585	272
El Paso	1,237	4,150	3,429	2,198	83,118	17,850	4,106
Elbert	81	72	1,686	316	8,630	1,106	445
Fremont	137	186	1,592	359	11,118	1,912	672
Garfield	176	396	1,019	825	15,157	1,757	524
Gilpin	14	10	91	56	2,110	382	122
Grand	94	19	433	238	5,604	612	208
Gunnison	70	108	396	152	4,872	643	128
Hinsdale	5	6	26	14	405	51	8
Huerfano	32	7	443	92	2,517	210	82
Jackson	6	6	361	39	801	56	45
Jefferson	589	2,335	1,189	1,316	83,464	18,337	4,199
Kiowa	16	0	760	37	454	37	16
Kit Carson	41	87	2,356	84	2,281	267	54
La Plata	149	263	1,422	377	14,082	2,300	486
Lake	26	0	21	67	2,383	211	65
Larimer	469	1,886	2,533	1,030	51,631	10,064	2,259
Las Animas	68	65	1,436	217	5,315	519	123
Lincoln	26	42	1,270	42	1,342	163	74
Logan	70	289	2,639	142	4,800	590	186
Mesa	333	1,136	2,725	1,183	34,604	4,108	1,660
Mineral	6	0	23	16	436	33	16
Moffat	43	122	860	172	3,997	471	169
Montezuma	104	145	2,598	199	7,148	748	289
Montrose	80	266	2,143	414	10,742	1,102	438
Morgan	99	165	2,815	313	7,327	824	277
Otero	63	226	2,033	116	4,761	553	175
Ouray	23	0	190	41	1,666	304	75
Park	49	14	371	158	7,643	1,129	512
Phillips	10	1	1,229	42	1,128	192	44
Pitkin	160	4	213	109	3,080	995	103
Prowers	60	266	1,757	116	3,466	307	98
Pueblo	262	1,382	1,951	819	33,319	4,369	1,279
Rio Blanco	50	12	749	141	2,878	171	68
Rio Grande	59	40	1,566	136	3,717	390	113
Routt	154	57	785	289	6,930	1,022	236
Saguache	26	15	1,230	67	2,268	239	69
San Juan	1	0	0	5	342	71	13
San Miguel	21	8	244	84	2,292	524	80
Sedgwick	8	20	744	19	699	50	27
Summit	199	62	46	266	7,147	1,049	303
Teller	64	42	288	135	6,874	1,278	455
Washington	40	47	2,618	91	983	185	63
Weld	383	1,958	9,186	2,470	56,189	7,510	2,171
Yuma	53	109	2,989	137	2,903	332	68
State Issued	136	0	48	948	6,820	176	163
Totals	10,847	29,804	79,126	26,865	841,646	139,264	33,632

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, CONTINUED
Calendar Year 2005

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	212,005	30	2,677	8,945	800	42,177	360,150
Alamosa	7,965	0	161	372	20	3,354	17,876
Arapahoe	338,929	8	2,412	5,650	245	30,084	462,875
Archuleta	7,221	45	466	297	18	3,904	17,352
Baca	2,367	4	21	99	11	1,724	7,341
Bent	2,537	0	44	38	0	1,270	6,125
Boulder	174,675	0	869	1,669	146	18,509	244,163
Broomfield	29,547	0	269	200	17	3,186	41,219
Chaffee	11,463	1	571	330	44	5,385	25,384
Cheyenne	1,212	5	22	52	2	889	3,896
Clear Creek	8,576	0	240	132	25	1,882	15,294
Conejos	5,078	8	66	18	3	2,346	11,737
Costilla	2,332	0	24	13	0	980	5,499
Crowley	1,832	0	23	50	1	1,003	4,557
Custer	2,934	2	81	68	18	1,925	7,623
Delta	18,139	61	1,864	304	24	9,703	42,645
Denver	354,175	0	910	4,005	380	17,641	461,589
Dolores	1,333	6	43	9	0	976	3,922
Douglas	160,560	104	1,139	2,743	127	21,407	229,325
Eagle	34,184	31	214	606	88	5,827	56,024
El Paso	339,322	40	6,376	5,804	462	50,132	518,224
Elbert	15,857	0	506	593	11	8,849	38,152
Fremont	24,427	13	1,513	746	52	10,025	52,752
Garfield	30,906	130	1,583	1,328	123	10,874	64,798
Gilpin	4,645	0	196	198	1	1,168	8,993
Grand	9,830	29	212	477	76	4,628	22,460
Gunnison	9,554	4	357	232	47	3,941	20,504
Hinsdale	835	1	6	33	0	497	1,887
Huerfano	4,459	1	45	148	21	1,848	9,905
Jackson	1,080	6	53	70	5	969	3,497
Jefferson	342,902	0	5,724	4,013	156	49,691	513,915
Kiowa	886	2	11	51	0	833	3,103
Kit Carson	4,355	22	38	139	15	2,603	12,342
La Plata	30,042	55	1,345	1,176	37	11,369	63,103
Lake	4,908	0	199	108	24	1,276	9,288
Larimer	171,071	19	3,822	3,961	275	36,797	285,817
Las Animas	9,079	0	81	360	103	3,596	20,962
Lincoln	3,000	37	24	61	0	1,651	7,732
Logan	11,676	5	137	307	15	4,553	25,409
Mesa	79,617	26	3,796	2,762	142	28,127	160,219
Mineral	866	1	13	12	0	519	1,941
Moffat	7,193	56	1,222	313	18	4,624	19,260
Montezuma	13,782	35	533	658	14	7,979	34,232
Montrose	21,994	120	1,911	640	88	10,781	50,719
Morgan	16,625	24	479	476	24	6,057	35,505
Otero	11,247	70	195	170	16	4,018	23,643
Ouray	3,397	14	67	107	1	1,494	7,379
Park	13,876	2	265	174	31	5,867	30,091
Phillips	2,723	30	8	37	7	1,463	6,914
Pitkin	13,845	0	43	203	21	1,849	20,625
Prowers	7,083	4	174	225	2	2,976	16,534
Pueblo	85,541	179	1,603	2,146	160	19,682	152,692
Rio Blanco	3,435	17	242	585	19	2,944	11,311
Rio Grande	7,314	32	438	156	32	3,971	17,964
Routt	14,698	39	530	632	52	5,557	30,981
Saguache	3,775	1	36	34	17	2,095	9,872
San Juan	530	1	24	22	1	171	1,181
San Miguel	5,272	13	37	196	14	1,560	10,345
Sedgwick	1,651	4	15	43	0	809	4,089
Summit	19,861	0	94	459	56	3,723	33,265
Teller	17,179	0	942	206	37	5,626	33,126
Washington	3,249	11	35	120	12	2,213	9,667
Weld	136,567	9	2,262	4,327	410	36,717	260,159
Yuma	5,925	20	24	204	28	3,670	16,462
State Issued	14,813	1	43	1,432	14	2,105	26,699
Totals	2,907,956	1,378	49,375	61,518	4,608	546,069	4,732,314

VEHICLE REGISTRATIONS BY PLATE TYPE
Calendar Year 2005

SPECIAL PLATES	NUMBER OF PLATES	PLATE TYPE	NUMBER OF PLATES
10th Mountain Division	7,487	Bus	31,254
Agriculture And Natural Resource	1,713	City	17,081
Air Force Academy	211	Collector	100,099
Air Force Commemorative	11,259	County	16,818
Air Force Cross	2	Dealer Demo	16,381
Always Buy Colorado	350	Dealer Full Use	8,376
American Indian	1,139	Dealer In Transit	3,947
Army	3,686	Dealer Motorcycle	801
Benevolent And Protective Order Of Elk	1,002	Dealer Motorcycle Full Use	299
Call Letters	2,651	Fleets	3,793
Colorado State University	3,072	Handicapped	37,432
Columbine	94,253	Light Truck Designer	43,101
Denver Firefighter	979	Light Truck Designer Personalized	2,244
Denver University	555	Neighborhood Electric	34
Disabled Veterans	10,057	Passenger Designer	199,360
Distinguished Service Cross	1	Passenger Designer Personalized	11,801
Firefighter	14,019	Passenger Regular	3,264,545
Former Pow	429	Passenger Regular Personalized	41,660
Greyhound Lovers	3,654	Political Delegation	48
Honorably Discharged Veteran	61,771	Rental	60,507
Horseless Carriage	2,234	SMM/SME	56,035
Knights Of Columbus	851	State Of Colorado	10,648
Korean War Veteran	580	Trailer	462,583
Masonic Family	1,633	Trailer Camper	56,180
Medal Of Honor	10	TOTAL	4,732,314
Metro State	252		
National Guard	951		
Naval Reserve	886		
Olympic Committee	24		
Pearl Harbor Survivor	103		
Pioneer	28,168		
Purple Heart	3,463		
Raptor Education Foundation	3,016		
Regis University	274		
Rotary Club	292		
School Of Mines	838		
Silver Star	22		
Street Rod	896		
United States Marine Corps	9,358		
University Of Colorado	7,527		
University Of Northern Colorado	889		
University Of Southern Colorado	2		
Vietnam Veterans	6,435		
Western State	293		

REGISTERED VEHICLES GROUPED BY MODEL YEAR AND FUEL TYPE /1

Model Years 2001 - 2006

Model Year	2001	2002	2003	2004	2005	2006
Fuel Type - Traditional Vehicles						
Gasoline-Only	247,220	247,599	224,940	225,822	201,533	178,715
Diesel-Only 2/	11,722	9,860	10,101	11,723	10,051	14,763
Electric-Only	92	108	71	86	133	78
Ethanol-Only	24	37	20	27	19	16
Methanol-Only	2	5	0	2	1	3
Natural Gas-Only	12	6	4	8	11	7
Propane-Only	18	23	11	9	13	39
Other (Single Fuel)	25	27	46	27	40	23
Subtotal	259,115	257,665	235,193	237,704	211,801	193,644
Fuel Type - Hybrids						
Gasoline-Electric	382	424	475	897	2,016	2,755
Diesel-Electric	71	85	70	117	117	132
Ethanol-Electric	7	46	34	15	4	28
Methanol-Electric	6	4	8	3	5	0
Natural Gas-Electric	2	1	2	4	9	5
Propane-Electric	3	1	5	6	16	20
Non-Electric Combinations 3/	15	28	10	12	10	51
Subtotal	486	589	604	1,054	2,177	2,991
Grand Total	259,601	258,254	235,797	238,758	213,978	196,635

1/ Data collected 9/7/2006

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 2001 to 2005

	2001	2002	2003	2004	2005
NUMBER OF LIVE RACING DAYS					
Horse Racing	37	41	47	37	37
Greyhound Racing	608	437	316	282	263
Total	645	478	363	319	300
PARI-MUTUEL SALES 1/					
Horse Racing	\$81,889,773	\$86,495,895	\$84,720,388	\$70,612,157	\$65,211,651
Greyhound Racing	151,233,959	132,684,446	121,966,413	115,558,421	94,245,504
Total	\$233,123,732	\$219,180,341	\$206,686,801	\$186,170,578	\$159,457,155
STATE PARI-MUTUEL TAX COLLECTIONS					
Horse Racing	\$606,682	\$631,453	\$626,970	\$530,234	\$483,866
Greyhound Racing	5,288,543	4,425,453	3,929,859	3,584,048	3,067,060
Total	\$5,895,225	\$5,056,906	\$4,556,829	\$4,114,282	\$3,550,926

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

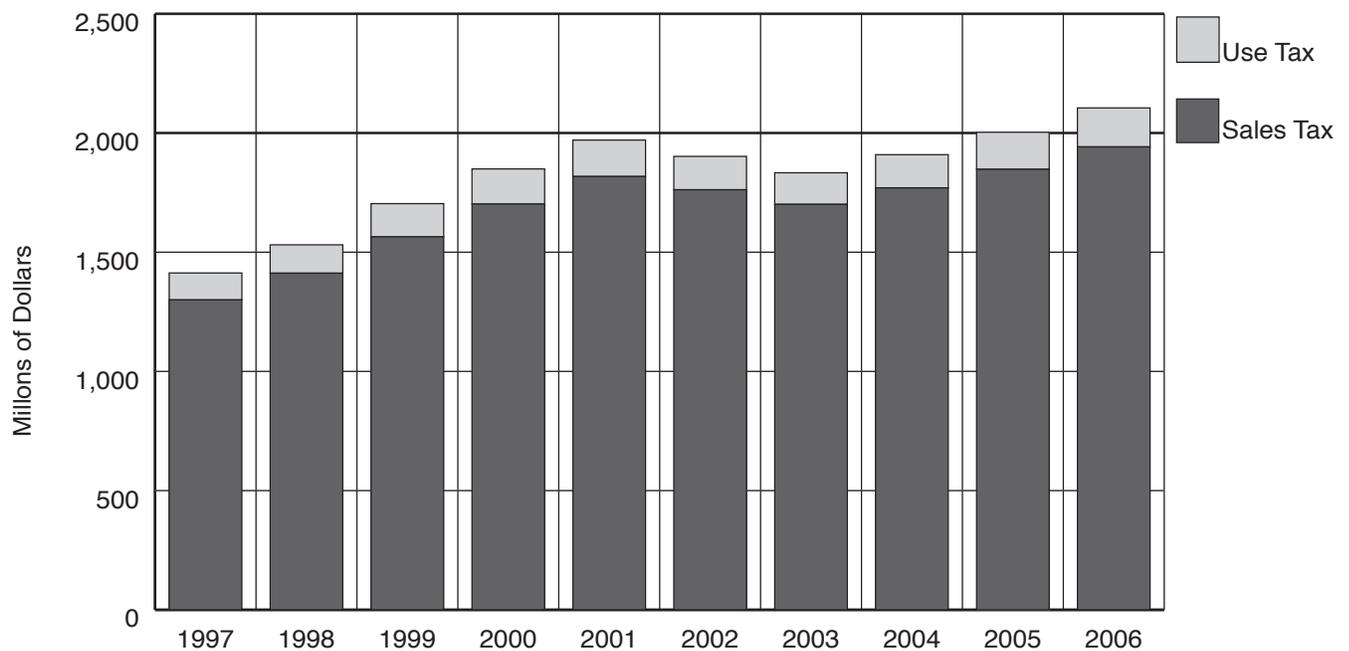
Red and Jerry's
1840 West Oxford Avenue
Sheridan CO 80110

Sales and Use Taxes

STATE SALES AND USE TAX NET COLLECTIONS Fiscal Years 1997 to 2006 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX	TOTALS	PERCENT CHANGE
2006	\$1,941,754	\$79,271	\$84,023	\$2,105,048	5.1%
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

NET SALES AND USE TAX COLLECTIONS Fiscal Years 1997 to 2006



	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Use Tax	112.9	118.9	139.3	147.2	152.8	139.9	132.5	139.0	155.5	163.3
Sales Tax	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	1,941.8

GENERAL STATE SALES STATISTICS BY BUSINESS CLASS
Fiscal Year 2006 (thousands of dollars)

BUSINESS CLASS	NO. OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Agriculture, Forestry & Fisheries	3,808	\$566,061	\$212,959	\$77,209	\$2,165
Mining	3,775	2,262,842	1,759,413	930,386	26,083
Public Utilities	7,904	9,299,723	5,893,533	2,031,645	56,947
Construction Trades	32,291	3,449,386	2,952,477	1,036,818	29,062
Manufacturing	85,822	17,954,238	9,408,256	3,125,330	87,603
Wholesale Trade	78,156	31,844,480	11,831,286	4,468,284	125,246
RETAIL TRADE:					
Motor Vehicles and Auto Parts	35,631	16,935,338	13,328,152	8,370,674	234,630
Furniture and Home furnishings	28,098	2,642,276	2,408,033	1,853,835	51,963
Electronics and Appliance Stores	17,133	2,468,248	1,967,107	1,500,999	42,073
Building Materials/Improvement/Nurseries	21,507	6,826,098	5,883,009	5,137,032	143,991
Food & Beverage Stores	44,566	11,040,642	10,834,869	3,077,381	86,259
Health/Personal Care Stores	12,501	1,919,649	1,846,711	604,460	16,943
Service Stations	14,831	4,857,582	4,738,535	363,896	10,200
Clothing/Accessory Stores	38,874	2,733,550	2,666,535	2,343,775	65,696
Sporting Goods/Hobby/Book/Music Stores	35,109	2,642,094	2,501,924	2,010,810	56,363
General Merchandisers/Warehouse Stores	16,310	10,436,172	10,185,363	6,680,164	187,245
Miscellaneous Stores	67,966	2,692,396	2,437,966	1,736,996	48,688
Non-Store Retailers	76,503	2,035,325	1,845,119	520,835	14,599
TOTAL RETAIL TRADE	409,029	67,229,370	60,643,323	34,200,856	958,650
Transportation & Warehousing	5,346	985,996	835,033	244,631	6,857
Information Producers/Distributors	163,953	6,130,706	5,651,075	3,782,305	106,018
Finance and Insurance	37,478	2,071,148	1,757,400	624,260	17,498
Real Estate, Rental, & Leasing Services	72,110	3,521,466	3,198,475	2,392,187	67,053
Professional, Scientific, & Technical Services	71,590	7,541,756	5,614,360	1,186,407	33,255
Bus., Admin., Support, Waste/Remediation Services	23,497	1,783,496	1,384,322	420,585	11,789
Educational Services	5,136	372,039	357,663	99,001	2,775
Health Care and Social Assistance Services	12,290	3,994,937	3,448,159	106,493	2,985
Arts, Entertainment, & Recreation Services	16,957	889,773	851,135	370,389	10,382
Hotel and Other Accommodation Services	20,717	2,446,467	2,424,540	2,128,434	59,660
Food and Drinking Services	121,234	7,212,635	7,069,389	6,554,049	183,710
Other Personal Services	85,499	3,695,254	3,339,248	1,373,528	38,500
Government Services	10,479	945,949	383,694	189,511	5,312
TOTALS	1,267,071	\$174,197,722	\$129,015,740	\$65,342,490	\$1,831,550
Fiscal Year 2005 Totals	1,212,288	\$157,152,857	\$117,859,233	\$61,748,376	\$1,748,714
Percentage Change	4.5%	10.8%	9.5%	5.8%	4.7%

RETAIL SALES BY COUNTY
Calendar Years 2001 to 2005 (thousands of dollars)

COUNTY	2001	2002	2003	2004	2005
Adams	\$7,894,776	\$7,920,532	\$8,313,606	\$9,284,304	\$10,770,722
Alamosa	331,312	354,763	349,396	368,699	371,032
Arapahoe	14,212,021	14,404,415	14,642,618	15,019,341	16,002,079
Archuleta	184,005	178,358	172,966	184,248	217,091
Baca	44,421	43,843	41,142	43,731	46,083
Bent	29,249	30,094	28,275	30,337	35,332
Boulder	7,264,107	6,123,173	6,379,950	6,516,758	7,074,728
Broomfield 1/	293,863	1,512,917	1,421,411	2,123,377	1,454,981
Chaffee	317,165	321,658	323,241	340,751	366,416
Cheyenne	35,246	29,595	31,606	43,205	46,357
Clear Creek	119,173	118,884	121,794	123,382	146,889
Conejos	42,784	40,514	42,394	45,638	47,760
Costilla	14,180	14,553	14,328	15,392	17,819
Crowley	20,068	19,988	18,809	22,785	23,334
Custer	32,899	33,730	30,720	34,056	36,331
Delta	318,019	335,231	349,437	472,331	533,987
Denver	17,817,540	17,214,843	16,957,495	18,324,835	19,859,544
Dolores	18,103	17,440	20,021	21,991	29,686
Douglas	4,048,657	4,233,303	4,323,247	5,051,932	5,734,706
Eagle	1,456,906	1,416,272	1,462,937	1,625,944	1,825,913
El Paso	9,581,367	9,914,891	10,344,981	10,997,099	11,853,029
Elbert	134,075	129,506	124,233	140,841	170,490
Fremont	448,502	447,907	454,172	482,191	541,400
Garfield	1,194,068	1,213,434	1,241,492	1,427,092	1,664,795
Gilpin	51,909	56,636	61,619	64,081	69,583
Grand	301,099	305,686	310,387	342,920	417,227
Gunnison	431,296	405,537	402,944	442,043	509,951
Hinsdale	13,367	12,200	12,102	14,203	14,724
Huerfano	70,843	74,812	66,754	70,946	76,954
Jackson	22,969	21,733	19,943	21,812	20,834
Jefferson	11,056,283	11,049,135	11,425,958	11,861,033	12,140,067
Kiowa	14,672	11,557	13,136	19,739	23,464
Kit Carson	189,507	179,270	187,656	204,043	194,403
La Plata	1,015,255	1,036,969	1,073,642	1,256,859	1,321,380
Lake	71,585	66,512	70,960	75,674	77,953
Larimer	5,609,952	5,675,598	5,727,570	6,015,812	6,269,001
Las Animas	245,652	249,488	245,898	282,252	320,612
Lincoln	120,396	117,771	117,576	129,171	146,659
Logan	368,067	371,545	355,569	396,405	470,295
Mesa	2,704,636	2,841,144	2,970,609	3,235,926	3,750,052
Mineral	18,654	21,276	20,665	23,521	21,375
Moffat	221,797	216,796	226,778	241,453	261,666
Montezuma	406,912	412,543	527,745	613,338	684,784
Montrose	665,810	689,206	718,647	808,595	909,008
Morgan	456,966	417,150	448,664	487,604	500,872
Otero	330,416	347,934	342,678	367,034	377,025
Ouray	47,718	48,794	51,285	55,660	59,726
Park	83,457	82,764	86,046	98,959	111,662
Phillips	129,486	126,894	142,003	130,009	140,742
Pitkin	834,144	816,744	800,047	889,562	978,810
Prowers	374,125	377,509	341,145	336,749	240,765
Pueblo	2,370,306	2,504,134	2,601,844	2,790,810	2,908,102
Rio Blanco	80,149	102,836	188,651	312,804	465,970
Rio Grande	193,735	217,602	211,120	214,135	232,828
Routt	609,740	599,091	593,369	678,408	716,366
Saguache	41,784	42,295	44,872	47,137	50,171
San Juan	15,129	14,355	14,419	15,992	16,458
San Miguel	197,842	195,685	183,497	215,265	242,181
Sedgwick	42,248	38,698	39,257	42,301	49,832
Summit	1,057,629	1,049,640	1,026,002	1,063,394	1,177,988
Teller	215,439	222,412	228,253	251,489	279,897
Washington	68,017	64,092	68,262	69,554	71,551
Weld	3,558,517	3,873,850	4,076,302	4,577,122	5,033,367
Yuma	209,600	212,470	192,941	189,579	207,264
Out of State	3,229,981	2,726,699	2,140,672	2,598,533	2,765,147
State Total	\$103,599,595	\$103,966,906	\$105,587,758	\$114,292,186	\$123,197,220

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

RETAIL TRADE SALES BY COUNTY
Calendar Years 2001 to 2005 (thousands of dollars)

Note: Data for 2002 through 2005 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 through 2005 figures in order to make the data more comparable to previous years.

COUNTY	2001	2002	2003	2004	2005
Adams	\$4,376,922	\$4,332,268	\$4,381,737	\$4,644,295	\$5,109,221
Alamosa	220,096	228,448	227,923	247,201	261,049
Arapahoe	8,949,473	9,069,696	9,232,030	9,461,684	9,380,238
Archuleta	113,555	98,678	96,601	107,693	129,491
Baca	30,259	30,809	28,370	28,990	32,261
Bent	18,399	18,471	18,495	19,272	22,707
Boulder	4,204,078	3,561,151	3,559,047	3,698,682	3,821,012
Broomfield 1/	177,700	845,640	927,009	969,981	1,024,862
Chaffee	210,631	207,612	202,491	216,744	231,665
Cheyenne	7,824	8,324	8,698	11,261	13,132
Clear Creek	69,461	66,632	65,143	71,358	83,604
Conejos	29,143	25,596	26,618	27,925	30,558
Costilla	7,940	7,341	7,690	8,507	9,375
Crowley	14,419	13,575	13,326	14,515	13,937
Custer	21,137	19,972	18,815	20,170	22,544
Delta	188,157	199,355	208,558	233,024	266,300
Denver	7,873,629	7,563,560	7,363,673	7,690,989	7,962,612
Dolores	9,578	9,218	11,143	15,127	20,454
Douglas	3,005,546	3,129,546	3,177,047	3,495,112	3,753,026
Eagle	796,583	773,954	791,445	882,115	980,850
El Paso	6,049,663	6,144,424	6,170,630	6,808,181	7,175,508
Elbert	77,979	79,038	72,635	83,607	94,914
Fremont	318,838	314,695	313,396	335,459	362,036
Garfield	732,179	729,656	753,899	830,901	938,183
Gilpin	8,931	13,258	12,354	13,102	10,221
Grand	170,613	166,831	172,919	184,210	209,802
Gunnison	198,115	181,970	177,465	197,319	216,991
Hinsdale	7,774	6,193	6,639	7,686	8,356
Huerfano	40,729	43,050	39,133	42,921	49,829
Jackson	9,269	10,290	9,618	10,454	10,309
Jefferson	6,973,850	6,852,688	6,907,643	7,236,090	7,538,786
Kiowa	9,006	6,661	7,564	7,742	8,618
Kit Carson	71,706	65,272	64,528	67,871	70,322
La Plata	614,240	614,655	654,202	736,010	775,271
Lake	49,347	44,959	47,292	50,464	53,811
Larimer	3,464,937	3,524,253	3,534,386	3,658,622	3,866,181
Las Animas	136,636	137,498	142,329	163,448	201,586
Lincoln	86,148	73,978	74,716	79,899	96,225
Logan	219,635	214,634	211,225	230,369	241,110
Mesa	1,660,638	1,725,540	1,743,820	1,853,047	2,038,151
Mineral	5,368	5,352	5,901	5,993	6,176
Moffat	139,743	123,912	127,567	132,873	147,543
Montezuma	288,549	285,499	287,593	297,511	324,779
Montrose	420,868	420,526	442,657	496,996	543,956
Morgan	192,808	189,328	208,716	221,793	232,627
Otero	178,981	177,934	175,280	179,861	182,951
Ouray	26,602	23,673	25,620	28,630	31,106
Park	51,436	47,472	46,466	52,335	57,784
Phillips	25,404	19,121	19,645	19,532	20,117
Pitkin	430,309	425,494	418,026	457,622	494,299
Prowers	157,896	140,776	138,629	136,989	141,347
Pueblo	1,500,714	1,522,193	1,547,467	1,639,254	1,683,372
Rio Blanco	45,858	41,202	39,862	37,116	41,686
Rio Grande	82,180	75,202	75,834	79,366	83,840
Routt	353,113	348,675	348,272	390,507	419,865
Saguache	22,157	21,951	23,891	24,332	24,064
San Juan	9,114	9,856	9,348	9,213	9,773
San Miguel	101,299	97,888	95,680	110,092	122,387
Sedgwick	29,404	24,219	24,450	26,619	31,540
Summit	624,267	600,819	605,163	632,547	673,940
Teller	139,007	137,010	133,949	138,031	151,644
Washington	31,530	27,540	28,385	29,595	29,377
Weld	1,732,914	1,867,620	1,966,257	2,246,530	2,446,081
Yuma	98,264	103,505	91,629	92,388	90,088
Out of State	1,102,415	954,101	320,265	339,749	350,107
State Total	\$59,014,963	\$58,850,257	\$58,688,804	\$62,287,521	\$65,475,557

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

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2006 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	80,773	\$17,144,186	\$11,292,922	\$5,515,091	\$154,588
Alamosa	6,518	442,843	389,119	199,037	5,579
Arapahoe	109,087	23,604,994	16,719,030	7,626,079	213,759
Archuleta	6,269	247,728	237,864	149,197	4,182
Baca	2,670	54,722	50,976	15,662	439
Bent	2,405	41,859	40,741	14,984	420
Boulder	75,497	9,392,461	7,221,424	3,579,272	100,327
Broomfield	13,649	2,474,401	1,523,839	963,396	27,004
Chaffee	11,526	418,033	381,305	215,876	6,051
Cheyenne	1,749	56,999	52,106	19,122	536
Clear Creek	7,494	175,185	160,939	61,720	1,730
Conejos	3,227	74,368	49,195	22,298	625
Costilla	2,472	22,918	19,700	7,920	222
Crowley	2,021	25,838	24,669	10,417	292
Custer	3,428	42,579	39,883	21,620	606
Delta	13,571	638,878	562,209	231,181	6,480
Denver	113,426	30,651,360	20,950,291	10,749,982	301,322
Dolores	1,362	34,407	30,630	8,491	238
Douglas	53,931	6,593,459	5,994,890	3,491,402	97,864
Eagle	28,933	2,056,090	1,945,545	1,265,430	35,470
El Paso	99,866	14,860,815	12,292,019	6,758,116	189,430
Elbert	7,306	197,413	181,054	71,138	1,994
Fremont	12,461	716,783	569,114	269,925	7,566
Garfield	25,395	2,063,777	1,876,902	1,002,034	28,087
Gilpin	2,950	95,774	85,917	50,446	1,414
Grand	14,039	492,328	461,036	281,841	7,900
Gunnison	11,062	536,342	517,277	235,070	6,589
Hinsdale	1,514	16,280	15,269	10,810	303
Huerfano	4,770	92,868	85,110	37,567	1,053
Jackson	1,779	24,015	22,423	12,344	346
Jefferson	109,957	16,069,208	12,485,094	6,378,951	178,802
Kiowa	1,005	21,666	21,046	3,568	100
Kit Carson	5,106	227,055	204,841	61,541	1,725
La Plata	19,696	1,552,401	1,403,447	772,173	21,644
Lake	3,566	87,980	83,162	37,246	1,044
Larimer	69,808	7,974,559	6,445,016	3,503,282	98,197
Las Animas	6,657	370,593	347,662	138,138	3,872
Lincoln	4,430	165,973	158,978	52,479	1,471
Logan	8,279	574,525	481,173	235,926	6,613
Mesa	35,911	5,609,960	4,151,299	2,185,087	61,248
Mineral	1,455	23,135	22,675	11,095	311
Moffat	7,058	325,774	276,779	161,006	4,513
Montezuma	10,081	845,152	722,372	243,632	6,829
Montrose	15,099	1,121,419	984,844	540,956	15,163
Morgan	10,760	727,551	512,824	204,995	5,746
Otero	8,923	440,316	361,256	134,534	3,771
Ouray	4,354	67,220	61,534	43,025	1,206
Park	6,974	126,935	114,912	54,727	1,534
Phillips	3,551	160,250	149,253	24,153	677
Pitkin	15,094	1,117,850	1,056,543	666,536	18,683
Prowers	6,628	313,110	246,546	101,641	2,849
Pueblo	29,637	3,819,019	3,070,067	1,503,247	42,136
Rio Blanco	4,166	533,361	511,209	79,772	2,236
Rio Grande	7,677	371,265	244,805	85,837	2,406
Routt	14,885	863,988	785,553	482,697	13,530
Saguache	3,193	55,691	53,098	16,518	463
San Juan	1,536	18,606	17,255	12,701	356
San Miguel	7,408	275,961	263,814	177,738	4,982
Sedgwick	2,518	54,755	51,311	13,771	386
Summit	23,298	1,512,819	1,269,865	868,748	24,351
Teller	9,483	319,829	294,611	145,808	4,087
Washington	2,783	75,810	71,732	22,262	624
Weld	63,565	7,712,930	5,289,352	2,285,266	64,056
Yuma	5,821	262,875	230,534	82,840	2,322
Out of State	15,559	7,108,478	2,777,880	1,113,129	31,201
State Total	1,267,071	\$174,197,722	\$129,015,740	\$65,342,490	\$1,831,550

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
ADAMS	\$17,144,186	\$11,292,922	\$5,515,091	\$154,588
Arvada	173,355	124,487	40,492	1,135
Aurora	3,445,089	1,802,578	815,733	22,865
Bennett	24,649	22,898	7,706	216
Brighton	869,894	796,815	384,695	10,783
Commerce City	3,357,755	1,485,612	606,279	16,994
Federal Heights	340,998	241,103	125,758	3,525
Northglenn	654,512	577,254	355,334	9,960
Strasburg	7,934	7,481	3,603	101
Thornton	1,888,250	1,667,738	1,004,959	28,169
Westminster	1,334,612	1,191,078	488,548	13,694
Remainder of county	5,047,138	3,375,878	1,681,984	47,146
ALAMOSA	442,843	389,119	199,037	5,579
Alamosa	383,533	332,531	175,169	4,910
Remainder of county	59,310	56,588	23,867	669
ARAPAHOE	23,604,994	16,719,030	7,626,079	213,759
Aurora	6,421,523	5,160,328	2,624,331	73,560
Byers	9,750	9,065	4,281	120
Centennial	4,603,741	2,921,963	1,329,433	37,264
Cherry Hills Village	48,575	43,767	16,875	473
Columbine Valley	12,209	11,611	4,281	120
Deer Trail	3,397	3,328	1,070	30
Englewood	5,841,109	4,129,072	1,200,892	33,661
Foxfield	5,885	5,429	2,141	60
Glendale	394,980	344,225	256,761	7,197
Greenwood Village	1,133,913	955,001	497,431	13,943
Littleton	2,336,180	1,685,537	854,727	23,958
Sheridan	310,233	217,502	114,699	3,215
Strasburg	15,722	15,433	5,280	148
Remainder of county	2,467,777	1,216,769	713,878	20,010
ARCHULETA	247,728	237,864	149,197	4,182
Pagosa Springs	206,092	199,786	123,582	3,464
Remainder of county	41,636	38,078	25,615	718
BACA	54,722	50,976	15,662	439
Campo	282	282	250	7
Pritchett	742	720	357	10
Springfield	31,693	28,439	10,560	296
Two Buttes	334	331	71	2
Walsh	13,342	12,960	2,212	62
Remainder of county	8,329	8,244	2,212	62
BENT	41,859	40,741	14,984	420
Las Animas	28,003	26,988	11,844	332
Remainder of county	13,856	13,753	3,139	88
BOULDER	9,392,461	7,221,424	3,579,272	100,327
Boulder	4,358,790	3,295,447	1,675,990	46,978
Erie	57,622	56,263	23,189	650
Lafayette	539,725	463,077	138,744	3,889
Longmont	2,190,483	1,874,973	928,148	26,016
Louisville	887,310	595,972	312,808	8,768
Lyons	73,984	32,508	11,238	315
Nederland	33,417	26,885	19,122	536
Niwot	44,522	29,377	16,233	455
Superior	364,506	348,847	183,660	5,148
Ward	2,165	2,155	1,284	36
Remainder of county	839,937	495,920	268,855	7,536
BROOMFIELD CITY AND COUNTY	2,474,401	1,523,839	963,396	27,004
CHAFFEE	418,033	381,305	215,876	6,051
Buena Vista	94,676	87,399	54,977	1,541
Poncha Springs	30,263	27,627	14,877	417
Salida	235,857	215,310	117,374	3,290
Remainder of county	57,237	50,969	28,648	803

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

Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
CHEYENNE	\$56,999	\$52,106	\$19,122	\$536
Cheyenne Wells	23,483	20,527	11,630	326
Kit Carson	1,501	1,487	856	24
Remainder of county	32,015	30,092	6,636	186
CLEAR CREEK	175,185	160,939	61,720	1,730
Empire	4,104	3,945	2,319	65
Georgetown	20,811	20,204	7,884	221
Idaho Springs	71,173	66,286	27,399	768
Silver Plume	1,538	1,248	642	18
Remainder of county	77,559	69,256	23,475	658
CONEJOS	74,368	49,195	22,298	625
Antonito	29,248	9,580	2,890	81
La Jara	16,254	15,577	5,066	142
Manassa	7,050	5,248	2,569	72
Romeo	750	741	499	14
Remainder of county	21,066	18,049	11,274	316
COSTILLA	22,918	19,700	7,920	222
Blanca	3,850	2,763	1,427	40
Fort Garland	1,864	1,677	1,213	34
San Luis	5,398	4,430	1,891	53
Remainder of county	11,806	10,830	3,389	95
CROWLEY	25,838	24,669	10,417	292
Ordway	13,984	13,459	5,137	144
Remainder of county	11,854	11,210	5,280	148
CUSTER	42,579	39,883	21,620	606
Silver Cliff	5,784	5,576	2,604	73
Westcliffe	27,509	25,809	15,555	436
Remainder of county	9,286	8,498	3,461	97
DELTA	638,878	562,209	231,181	6,480
Cedaredge	28,415	25,607	14,128	396
Crawford	1,985	1,872	963	27
Delta	307,117	279,040	136,497	3,826
Hotchkiss	32,698	28,963	15,697	440
Orchard City	9,112	8,339	2,034	57
Paonia	122,562	121,791	12,023	337
Remainder of county	136,989	96,597	49,839	1,397
DENVER CITY & COUNTY	30,651,360	20,950,291	10,749,982	301,322
DOLORES	34,407	30,630	8,491	238
Dove Creek	27,255	25,690	5,351	150
Rico	2,419	2,208	1,356	38
Remainder of county	4,733	2,732	1,784	50
DOUGLAS	6,593,459	5,994,890	3,491,402	97,864
Aurora	6,307	6,296	1,819	51
Castle Rock	967,464	879,532	523,939	14,686
Franktown	17,469	13,009	8,634	242
Highlands Ranch	852,516	746,241	435,391	12,204
Larkspur	50,248	13,039	6,564	184
Littleton *	574,178	560,742	489,690	13,726
Lone Tree	1,128,534	1,067,538	670,496	18,794
Parker	1,021,138	943,001	531,145	14,888
Sedalia	117,224	98,444	24,831	696
Remainder of county	1,858,381	1,667,048	798,894	22,393
EAGLE	2,056,090	1,945,545	1,265,430	35,470
Avon	358,129	342,898	231,502	6,489
Basalt	156,415	148,447	84,445	2,367
Eagle	158,483	150,931	79,700	2,234
Edwards	184,815	165,266	106,386	2,982
Gypsum	149,140	133,316	100,143	2,807
Minturn	37,042	33,125	16,126	452
Red Cliff	1,644	1,623	1,177	33
Vail	530,495	520,147	344,880	9,667
Remainder of county	479,927	449,792	301,070	8,439

* Includes Park Meadows Mall

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
EL PASO	\$14,860,815	\$12,292,019	\$6,758,116	\$189,430
Calhan	23,674	20,315	6,493	182
Colorado Springs	13,055,265	10,748,786	5,988,762	167,865
Fountain	407,513	279,529	143,061	4,010
Green Mountain Falls	2,352	2,318	1,677	47
Manitou Springs	55,357	52,673	39,600	1,110
Monument	252,575	227,917	100,178	2,808
Palmer Lake	25,405	24,501	10,881	305
Security	37,471	35,734	10,881	305
Remainder of county	1,001,203	900,246	456,582	12,798
ELBERT	197,413	181,054	71,138	1,994
Agate	3,189	3,162	2,783	78
Elizabeth	79,884	73,938	29,825	836
Kiowa	18,674	18,520	7,456	209
Simla	8,862	8,312	3,425	96
Remainder of county	86,804	77,122	27,649	775
FREMONT	716,783	569,114	269,925	7,566
Canon City	426,402	394,297	201,712	5,654
Florence	58,830	44,993	19,408	544
Penrose	13,581	11,337	6,315	177
Remainder of county	217,970	118,487	42,490	1,191
GARFIELD	2,063,777	1,876,902	1,002,034	28,087
Carbondale	202,464	190,993	103,389	2,898
Glenwood Springs	951,925	869,244	458,794	12,860
New Castle	71,997	57,394	23,403	656
Parachute	58,685	54,225	34,784	975
Rifle	367,142	345,978	163,717	4,589
Silt	28,679	27,058	12,986	364
Remainder of county	382,885	332,010	204,959	5,745
GILPIN	95,774	85,917	50,446	1,414
Black Hawk	70,694	62,503	36,354	1,019
Central City	10,813	9,888	8,063	226
Remainder of county	14,267	13,526	6,029	169
GRAND	492,328	461,036	281,841	7,900
Fraser	56,916	54,093	31,359	879
Granby	107,519	103,589	57,974	1,625
Grand Lake	30,553	29,742	22,583	633
Hot Sulphur Springs	6,884	6,735	2,925	82
Kremmling	29,266	28,017	17,909	502
Winter Park	124,808	123,120	70,032	1,963
Remainder of county	136,382	115,740	79,058	2,216
GUNNISON	536,342	517,277	235,070	6,589
Crested Butte	83,952	81,857	56,368	1,580
Gunnison	242,660	229,265	121,869	3,416
Marble	2,524	2,400	606	17
Mt. Crested Butte	29,975	29,801	22,012	617
Remainder of county	177,231	173,954	34,213	959
HINSDALE	16,280	15,269	10,810	303
Lake City	10,579	10,130	6,814	191
Remainder of county	5,701	5,139	3,996	112
HUERFANO	92,868	85,110	37,567	1,053
La Veta	16,694	14,014	7,563	212
Walsenburg	49,149	45,379	21,263	596
Remainder of county	27,025	25,717	8,741	245
JACKSON	24,015	22,423	12,344	346
Walden	14,365	13,649	7,884	221
Remainder of county	9,650	8,774	4,460	125

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
JEFFERSON	\$16,069,208	\$12,485,094	\$6,378,951	\$178,802
Arvada	2,034,722	1,772,461	807,849	22,644
Conifer	109,741	105,582	17,196	482
Edgewater	67,807	65,932	27,792	779
Evergreen	123,590	113,796	62,576	1,754
Golden	2,212,398	1,351,047	659,222	18,478
Kittredge	4,186	3,912	2,818	79
Lakeside	35,576	33,264	26,044	730
Lakewood	4,783,353	3,735,583	2,170,888	60,850
Littleton	917,858	330,191	195,469	5,479
Morrison	28,362	25,858	11,630	326
Mountain View	7,091	6,939	2,640	74
Superior	1,043	1,005	535	15
Westminster	1,419,303	1,205,926	783,018	21,948
Wheat Ridge	1,828,578	1,675,953	595,005	16,678
Remainder of county	2,495,600	2,057,645	1,016,268	28,486
KIOWA	21,666	21,046	3,568	100
Eads	9,556	9,214	2,925	82
Remainder of county	12,110	11,832	642	18
KIT CARSON	227,055	204,841	61,541	1,725
Burlington	121,918	108,944	46,664	1,308
Flagler	13,777	12,909	2,711	76
Seibert	10,686	10,431	2,176	61
Stratton	7,229	7,156	4,174	117
Remainder of county	73,445	65,401	5,815	163
LA PLATA	1,552,401	1,403,447	772,173	21,644
Bayfield	59,264	57,737	30,039	842
Durango	1,170,040	1,053,683	586,265	16,433
Ignacio	19,020	17,718	7,706	216
Remainder of county	304,077	274,309	148,163	4,153
LAKE	87,980	83,162	37,246	1,044
Leadville	33,499	32,150	19,087	535
Twin Lakes	591	591	464	13
Remainder of county	53,890	50,421	17,695	496
LARIMER	7,974,559	6,445,016	3,503,282	98,197
Berthoud	97,893	58,951	24,545	688
Estes Park	226,605	218,422	143,168	4,013
Ft. Collins	4,166,136	3,510,468	1,997,039	55,977
Johnstown	52,378	51,019	22,083	619
Loveland	2,156,492	1,694,112	844,417	23,669
Timnath	9,289	7,183	6,350	178
Wellington	44,927	43,008	13,450	377
Windsor	26,225	22,964	9,668	271
Remainder of county	1,194,614	838,889	442,562	12,405
LAS ANIMAS	370,593	347,662	138,138	3,872
Aguilar	6,634	5,542	1,427	40
Trinidad	257,412	237,511	107,706	3,019
Remainder of county	106,547	104,609	29,005	813
LINCOLN	165,973	158,978	52,479	1,471
Arriba	1,908	1,899	250	7
Genoa	208	204	107	3
Hugo	8,656	8,547	3,675	103
Limon	143,634	137,987	44,595	1,250
Remainder of county	11,567	10,341	3,853	108
LOGAN	574,525	481,173	235,926	6,613
Crook	28,796	28,760	606	17
Fleming	1,839	1,816	285	8
Iliff	877	871	392	11
Merino	10,718	10,530	642	18
Sterling	449,665	369,811	213,379	5,981
Remainder of county	82,630	69,385	20,621	578

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

Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
MESA	\$5,609,960	\$4,151,299	\$2,185,087	\$61,248
Clifton	76,121	68,986	54,442	1,526
Collbran	6,630	6,299	3,496	98
De Beque	2,560	1,942	1,035	29
Fruita	175,816	134,718	47,735	1,338
Gateway	2,248	2,239	1,106	31
Grand Junction	4,607,672	3,325,074	1,760,150	49,337
Palisade	33,736	29,258	15,234	427
Remainder of county	705,177	582,783	301,891	8,462
MINERAL	23,135	22,675	11,095	311
Creede	9,272	8,923	5,780	162
Remainder of county	13,863	13,752	5,316	149
MOFFAT	325,774	276,779	161,006	4,513
Craig	279,474	239,217	140,778	3,946
Dinosaur	4,039	3,978	1,534	43
Remainder of county	42,261	33,584	18,694	524
MONTEZUMA	845,152	722,372	243,632	6,829
Cortez	667,398	600,073	187,870	5,266
Dolores	16,936	15,579	8,063	226
Mancos	27,161	22,991	10,096	283
Remainder of county	133,657	83,729	37,603	1,054
MONTROSE	1,121,419	984,844	540,956	15,163
Montrose	890,998	796,674	462,897	12,975
Naturita	14,904	14,706	4,816	135
Nucla	13,521	12,042	3,496	98
Olathe	59,005	31,846	9,704	272
Remainder of county	142,991	129,576	60,043	1,683
MORGAN	727,551	512,824	204,995	5,746
Brush	95,098	85,223	29,005	813
Fort Morgan	455,156	288,877	131,145	3,676
Hillrose	151	147	0	0
Log Lane Village	2,152	2,072	606	17
Wiggins	33,536	32,235	7,207	202
Remainder of county	141,458	104,270	37,032	1,038
OTERO	440,316	361,256	134,534	3,771
Cheraw	1,420	1,377	642	18
Fowler	12,335	11,078	4,245	119
La Junta	340,972	269,038	98,002	2,747
Manzanola	2,081	2,047	678	19
Rocky Ford	45,893	43,830	21,013	589
Swink	1,839	1,809	1,070	30
Remainder of county	35,776	32,077	8,883	249
OURAY	67,220	61,534	43,025	1,206
Ouray	29,792	26,508	21,905	614
Ridgway	26,920	25,365	13,486	378
Remainder of county	10,508	9,661	7,635	214
PARK	126,935	114,912	54,727	1,534
Alma	2,597	2,467	1,534	43
Fairplay	22,936	21,842	10,810	303
Remainder of county	101,402	90,603	42,383	1,188
PHILLIPS	160,250	149,253	24,153	677
Haxtun	35,916	32,680	5,708	160
Holyoke	78,440	71,910	13,379	375
Remainder of county	45,894	44,663	5,066	142
PITKIN	1,117,850	1,056,543	666,536	18,683
Aspen	707,416	680,423	439,636	12,323
Basalt	54,753	51,043	28,362	795
Snowmass	17,935	17,686	6,707	188
Snowmass Village	136,442	131,896	93,757	2,628
Remainder of county	201,304	175,495	98,073	2,749

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
PROWERS	\$313,110	\$246,546	\$101,641	\$2,849
Granada	2,738	2,605	1,249	35
Holly	18,592	14,325	4,317	121
Lamar	243,482	189,269	84,766	2,376
Wiley	7,190	7,066	1,748	49
Remainder of county	41,108	33,281	9,561	268
PUEBLO	3,819,019	3,070,067	1,503,247	42,136
Avondale	1,771	1,525	642	18
Boone	924	860	357	10
Colorado City	20,704	20,606	9,169	257
Pueblo	3,373,864	2,692,081	1,332,465	37,349
Rye	7,018	6,897	4,460	125
Remainder of county	414,738	348,098	156,154	4,377
RIO BLANCO	533,361	511,209	79,772	2,236
Meeker	44,629	42,255	18,409	516
Rangely	27,805	25,764	12,950	363
Rio Blanco	1,558	1,328	1,213	34
Remainder of county	459,369	441,862	47,199	1,323
RIO GRANDE	371,265	244,805	85,837	2,406
Center	26,102	11,287	1,249	35
Del Norte	20,180	19,571	6,386	179
Monte Vista	200,432	100,657	32,323	906
South Fork	26,501	25,868	16,019	449
Remainder of county	98,050	87,422	29,861	837
ROUTT	863,988	785,553	482,697	13,530
Hayden	44,737	43,824	19,265	540
Oak Creek	9,520	8,844	4,031	113
Phippsburg	730	570	499	14
Steamboat Springs	676,215	614,280	391,545	10,975
Yampa	4,522	3,614	1,641	46
Remainder of county	128,264	114,421	65,715	1,842
SAGUACHE	55,691	53,098	16,518	463
Center	27,575	26,645	7,884	221
Crestone	3,866	3,663	1,784	50
Saguache	4,481	4,428	1,213	34
Remainder of county	19,769	18,362	5,637	158
SAN JUAN	18,606	17,255	12,701	356
Silverton	16,097	14,785	10,631	298
Remainder of county	2,509	2,470	2,069	58
SAN MIGUEL	275,961	263,814	177,738	4,982
Mountain Village	58,251	58,091	46,415	1,301
Norwood	14,533	13,207	6,350	178
Telluride	137,150	128,123	85,087	2,385
Remainder of county	66,027	64,393	39,886	1,118
SEDGWICK	54,755	51,311	13,771	386
Julesburg	45,432	43,220	11,559	324
Ovid	2,073	1,543	499	14
Sedgwick	527	514	250	7
Remainder of county	6,723	6,034	1,463	41
SUMMIT	1,512,819	1,269,865	868,748	24,351
Breckenridge	342,253	331,956	253,443	7,104
Copper Mountain	46,829	46,351	43,560	1,221
Dillon	298,305	102,904	61,113	1,713
Frisco	247,039	234,997	119,015	3,336
Keystone	88,498	88,185	83,767	2,348
Silverthorne	327,305	308,849	221,263	6,202
Remainder of county	162,590	156,623	86,586	2,427

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2006 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
TELLER	\$319,829	\$294,611	\$145,808	\$4,087
Cripple Creek	41,738	38,996	27,399	768
Victor	13,499	5,070	4,138	116
Woodland Park	179,602	168,033	74,527	2,089
Remainder of county	84,990	82,512	39,743	1,114
WASHINGTON	75,810	71,732	22,262	624
Akron	57,732	54,671	14,056	394
Cope	717	714	321	9
Otis	7,812	6,937	5,423	152
Remainder of county	9,549	9,410	2,462	69
WELD	7,712,930	5,289,352	2,285,266	64,056
Ault	17,393	16,068	4,816	135
Brighton	203,073	182,739	130,289	3,652
Dacono	75,819	72,724	36,104	1,012
Eaton	135,401	105,385	22,726	637
Erie	22,329	21,618	13,307	373
Evans	224,068	155,587	77,274	2,166
Firestone	135,351	102,736	30,967	868
Frederick	385,536	271,048	73,814	2,069
Fort Lupton	434,856	299,627	108,990	3,055
Garden City	28,978	24,767	14,770	414
Gilcrest	328,114	6,466	4,602	129
Greeley	2,411,582	2,047,179	1,134,891	31,811
Hudson	28,113	16,674	6,279	176
Johnstown	88,241	82,308	33,892	950
Keenesburg	51,876	10,329	6,707	188
Kersey	10,271	8,694	4,781	134
La Salle	39,814	33,685	14,163	397
Lochbuie	4,672	4,424	2,355	66
Mead	58,718	56,735	31,359	879
Milliken	45,206	43,134	10,667	299
Northglenn	501	267	178	5
Nunn	2,678	2,199	1,142	32
Pierce	7,161	6,546	1,498	42
Platteville	45,156	28,227	12,736	357
Severance	5,796	5,222	2,569	72
Windsor	378,786	269,265	165,787	4,647
Remainder of county	2,543,441	1,415,699	338,601	9,491
YUMA	262,875	230,534	82,840	2,322
Eckley	1,723	1,674	499	14
Idalia	2,737	2,669	535	15
Joes	779	769	606	17
Kirk	2,452	2,278	1,213	34
Wray	75,829	63,520	26,436	741
Yuma	121,020	113,998	44,167	1,238
Remainder of county	58,335	45,626	9,383	263
OUT OF STATE	7,108,478	2,777,880	1,113,129	31,201
STATE TOTALS	\$174,197,722	\$129,015,740	\$65,342,490	\$1,831,550

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Calendar Year 2005

Aguilar	\$64,742	Frederick	\$767,746	Naturita	\$133,194
Akron	197,839	Frisco	1,214,051	Nederland	596,021
Alma	43,918	Fruita	882,592	New Castle	951,456
Antonito	165,155	Garden City	249,641	Norwood	191,918
Ault	241,545	Georgetown	355,478	Nucla	130,006
Basalt	2,036,061	Gilcrest	122,430	Nunn	19,669
Bayfield	405,313	Granada	30,720	Oak Creek	145,759
Bennett	258,792	Granby	1,379,701	Olathe	262,640
Berthoud	760,805	Grand Lake	885,517	Ordway	111,308
Black Hawk	1,726,490	Green Mountain Falls	74,439	Otis	32,932
Blanca	28,857	Gunnison	1,032	Ouray	655,512
Brighton	1,484	Gypsum	2,423,693	Ovid	11,571
Brush	910,541	Haxtun	92,743	Palisade	157,656
Buena Vista	845,841	Hayden	760,906	Palmer Lake	190,391
Burlington	688,476	Holly	50,383	Paonia	249,595
Calhan	101,796	Holyoke	215,533	Parachute	810,050
Carbondale	2,918,844	Hooper	6,588	Parker	4,410
Castle Rock	7,594	Hot Sulphur Springs	93,849	Pierce	30,151
Cedaredge	208,599	Hotchkiss	293,775	Pitkin	7,273
Centennial	17,168,961	Hudson	218,428	Platteville	171,462
Center	199,630	Hugo	85,941	Poncha Springs	115,472
Cheyenne Wells	120,776	Idaho Springs	1,015,114	Red Cliff	10,564
Collbran	40,848	Ignacio	193,835	Rico	59,229
Columbine Valley	315,546	Johnstown	952,635	Rocky Ford	624,279
Craig	2,647,942	Julesburg	109,347	Romeo	7,714
Crawford	26,762	Keenesburg	86,615	Saguache	53,791
Creede	137,507	Kersey	156,950	Salida	2,137,709
Crested Butte	2,428	Kiowa	65,830	San Luis	62,902
Crestone	64,769	Kit Carson	33,060	Sawpit	12,008
Cripple Creek	601,332	Kremmling	605,292	Sedgwick	2,682
Dacono	543,611	La Jara	225,724	Severance	61,268
De Beque	10,286	La Salle	289,617	Sheridan	1,138,830
Del Norte	186,096	Lakeside	447,630	Silt	286,600
Dillon	1,678,166	Las Animas	393,047	Silver Cliff	59,186
Dinosaur	29,047	La Veta	228,321	Silver Plume	21,567
Dolores	236,851	Limon	756,010	Simla	36,114
Dove Creek	107,123	Lochbuie	174,482	South Fork	235,399
Eads	75,844	Log Lane Village	31,142	Springfield	268,287
Eagle	2,606,354	Louisville	96,169	Sterling	1,054
Eaton	621,446	Lyons	410,654	Stratton	78,347
Elizabeth	1,057,149	Manassa	35,298	Superior	7,799,645
Empire	63,071	Mancos	347,387	Telluride	4,009,709
Erie	1,901,417	Manitou Springs	1,869,853	Timnath	17,767
Estes Park	6,418,777	Manzanola	15,290	Trinidad	4,631,850
Evans	2,811,525	Marble	6,243	Victor	100,353
Fairplay	340,841	Mead	198,279	Walsenburg	868,534
Federal Heights	773	Milliken	533,411	Walsh	93,446
Firestone	1,076,928	Minturn	440,897	Ward	7,150
Flagler	71,678	Moffat	8,629	Wellington	362,807
Florence	455,509	Montezuma	7,779	Westcliffe	283,948
Fort Lupton	2,424,409	Monte Vista	680,913	Wiggins	145,657
Fort Morgan	4,215,514	Monument	2,212,760	Windsor	33,425
Fountain	3,720,744	Morrison	388,526	Wray	617,388
Fowler	108,017	Mountain View	155,693	Yampa	35,671
Foxfield	61,791	Mountain Village	2,080,188	Yuma	1,051,205
Fraser	1,443,664				
				Total	\$120,858,156

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Calendar Year 2005

Adams County	\$25,824,719	La Plata County	\$12,015,320
Alamosa County	1,843,275	City of Durango	2,519,555
Town of Hooper	5,887	Town of Bayfield	559,901
City of Alamosa	2,095,656	Town of Ignacio	496,909
Arapahoe County	14,992,304	Lake County	1,101,129
Archuleta County	3,291,331	City of Leadville	742,623
City of Pagosa Springs	2,653,621	Larimer County	23,996,071
Bent County	203,334	Lincoln County	986,763
Boulder County	20,092,556	Logan County	2,076,561
Chaffee County	3,429,458	Mesa County	25,640,355
City of Buena Vista	275,899	City of Grand Junction	4,853,005
City of Poncha Springs	53,368	City of Fruita	1,516,564
City of Salida	571,098	Town of Palisade	1,061,598
Clear Creek County	770,306	City of Collbran	454,969
Costilla County	77,152	Town of Debeque	454,969
City of San Luis	17,871	Mineral County	228,865
City of Blanca	4,468	City of Creede	102,956
Crowley County	232,469	Moffat County	2,095,316
Custer County	401,981	City of Craig	886,474
Delta County	3,871,607	Town of Dinosaur	11,617
City of Delta	387,294	Montezuma County	1,030,142
City of Orchard City	174,012	Montrose County	3,927,630
Town of Paonia	90,383	Otero County	1,110,844
Town of Cedaredge	112,345	Ouray County	432,695
Town of Hotchkiss	58,706	Park County	520,243
Town of Crawford	21,962	Phillips County	312,558
Douglas County	29,601,656	Pitkin County	20,966,485
Eagle County	11,054,913	Prowers County	1,251,177
City of Avon	293,738	Pueblo County	13,404,146
Town of Basalt	68,928	Rio Blanco County	2,065,491
Town of Eagle	93,387	City of Meeker	643,343
Town of Gypsum	112,953	City of Rangely	649,254
Town of Minturn	18,205	Rio Grande County	2,094,894
Town of Redcliff	1,753	City of Monte Vista	308,404
City of Vail	449,458	Town of Del Norte	132,206
El Paso County	63,691,084	Routt County	4,148,549
Fremont County	3,399,624	San Juan County	113,798
Garfield County	8,904,564	Town of Silverton	480,942
Grand County	2,911,169	San Miguel County	1,566,767
Gunnison County	2,375,812	Sedgwick County	362,270
Hinsdale County	247,006	Summit County	4,301,717
Town of Lake City	265,189	Town of Breckenridge	5,033,349
Huerfano County	257,486	City of Montezuma	7,825
Town of La Veta	57,109	Town of Blue River	20,882
City of Walsenburg	171,328	Town of Dillon	1,646,691
Jackson County	472,891	Town of Frisco	2,724,195
Town of Walden	48,912	Town of Silverthorne	3,825,041
Jefferson County	30,856,033	Teller County	1,220,484
Las Animas County	15,605		
		Total	\$393,025,405

COLORADO DEPARTMENT OF REVENUE
 LODGING TAX DISTRIBUTIONS TO COUNTIES 1/
 Calendar Years 2001 -2005

County	Current Tax Rate	2001	2002	2003	2004	2005
Alamosa	1.9%	\$100,647	\$92,415	\$97,633	\$102,343	\$101,712
Archuleta	1.9	156,408	158,021	159,161	184,716	187,767
Chaffee	1.9	211,943	214,660	214,238	215,917	237,257
Clear Creek	2.0	73,788	66,556	63,462	61,386	64,322
Conejos	1.9	16,326	15,891	15,128	13,568	13,652
Costilla	1.9	9,490	7,444	9,172	8,282	7,643
Delta	1.9	59,559	59,450	60,898	74,525	81,699
Fremont	2.0	NA	99,011	88,441	93,278	135,278
Grand (Winter Park omitted)	1.8	423,118	438,037	438,413	439,595	488,188
Gunnison	4.0	404,889	388,114	587,178	833,221	868,136
Hinsdale	1.9	38,260	41,654	38,747	40,424	41,528
Lake	1.9	76,926	69,533	67,558	61,644	65,004
La Plata (Durango omitted)	1.9	238,903	147,247	152,371	169,067	147,833
Logan	1.9	79,283	74,062	65,199	63,988	71,029
Moffat	1.9	83,785	57,910	89,597	82,550	90,134
Montezuma (Cortez omitted)	1.9	87,335	70,809	81,827	77,468	93,044
Morgan	1.9	63,050	60,944	80,673	74,668	70,788
Rio Blanco	1.9	38,537	41,158	62,994	111,136	46,729
Rio Grande	1.9	76,556	70,966	75,982	79,210	75,676
Saguache	1.9	7,253	7,987	9,756	9,075	9,754
San Juan	2.0	NR	50,765	41,929	39,663	49,814
San Miquel (Mountain Village omitted)	2.0	317,253	315,084	292,227	316,681	317,043

NR = Nonreleasable

NA = Not Applicable

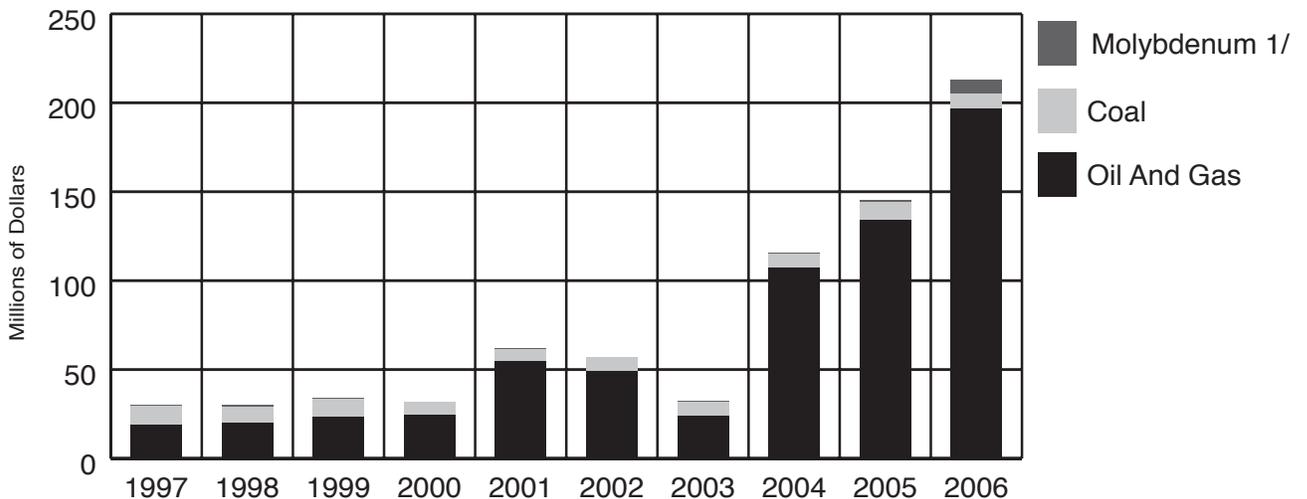
1/ Data for Bent and Mineral Counties are not shown due to confidentiality.

Severance Tax

COLORADO NET SEVERANCE TAX COLLECTIONS Fiscal Years 1997 to 2006

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2006	\$7,494,051	\$8,591,065	\$196,668,239	\$212,753,355
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

NET SEVERANCE TAX COLLECTIONS Fiscal Years 1997 to 2006



Molybdenum	0.7	0.6	0.5	0.1	0.4	0.3	0.9	0.7	0.8	7.5
Coal	10.8	9.3	10.2	6.8	7.2	7.9	7.9	8.0	10.2	8.6
Oil and Gas	18.7	19.8	23.3	24.6	54.4	48.9	23.6	107.1	134.1	196.7

1/ The Molybdenum classification includes collections for metallic metals.