

2009

COLORADO
DEPARTMENT
OF
REVENUE
ANNUAL REPORT



COLORADO DEPARTMENT OF REVENUE

2009 ANNUAL REPORT

July 1, 2008 – June 30, 2009

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Available at:
<http://www.colorado.gov/revenue/statistics>



January 10, 2010

The Honorable Bill Ritter, Jr.
Governor of Colorado

Members of the
Colorado General Assembly



Dear Governor, Senators and Representatives:

The Colorado Department of Revenue is proud to present its 69th annual report covering the period July 1, 2008 to June 30, 2009 – a year that presented historic fiscal challenges for our state. During the past two years, state leaders reduced spending by more than \$2 billion. Meanwhile, the Department continued to serve Colorado citizens.

Our staff processed millions of tax filings, issued 700,000 driver's licenses and permits, registered nearly 5 million vehicles, checked more than 6 million trucks along the state's highways, ran the state Lottery and ensured the legal sale of tobacco and alcohol. In November 2008, voters approved a constitutional amendment that raised betting limits, added new games and allowed around-the-clock gambling at casinos in Colorado. The Gaming Division provided a smooth transition to the new casino rules.

To meet these commitments, the Department is making strategic investments in technology that make our staff more productive for our citizens.

In 2009, the Department transferred more than five million income tax records to the Colorado Integrated Tax Architecture. CITA offers many improvements: taxpayers will get refunds faster, Department employees have better tools to track tax records and collect past-due taxes and policymakers have access to better data. We are pleased to report that our conversion to this more powerful and adaptive system remains on time, and within the scope of the original plan.

The Department is also seeking ways to make it easier for taxpayers to comply with the tax filing requirements of state law. This year, the Department rolled out its online sales tax filing system for retailers with a single location. By the end of 2010, it should be available to retailers with more than one store.

At the Division of Motor Vehicles, the Department is using a federal grant to update its driver's license system. State law requires the Department to check an applicant's records to ensure safe and legal drivers get licenses. The upgrade will help move lines faster, will create extra protection from identity theft and will allow appointment scheduling for citizens needing IDs or driver's licenses.

The Colorado Lottery replaced its long-outdated back-office system with a strong and stable system that has the capacity to create and operate more games. The new computer supports the Lottery's mission to generate proceeds for its beneficiaries: Great Outdoors Colorado, state parks and schools.

The Department will use these accomplishments as models for future service improvements that our citizens deserve.

Sincerely,

Roxanne Huber
Executive Director

**COLORADO DEPARTMENT
OF REVENUE**

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HIGHLIGHTS

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

The following is a brief summary of some DOR activities during fiscal year 2009.

Service To Taxpayers

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY09, the Department of Revenue:

- Managed more than 768,000 telephone calls from taxpayers regarding sales, fuel and income taxes (33 % of which were handled through Interactive Voice Response or Tax Information Scripts)
- Maintained more than 236,496 active sales tax accounts and more than 174,921 active wage withholding accounts

Tax Processing and Collection

During FY09, the Department processed:

- 2.5 million individual income tax returns
- 60,833 corporate income tax returns
- 1.6 million individual income tax refunds; average refund \$544, of which:
 - 97.5 % were processed within 21 days
 - 99.9 % were processed within 45 days
- 5.8 million paper documents for all taxes
- 1.4 million electronic (FSEF, NetFile, Telefile) individual income tax returns
- 924,000 EFT payments/filings
- Assessments imposed by the Department's FairShare and Field Audit units for delinquent taxes valued at \$339 million

Colorado Lottery

- Gross Sales: \$ 493.4 million
- Total Proceeds: \$ 119.6 million
- Funds Distribution:
 - Conservation Trust Fund: \$ 47.8 million
 - Great Outdoors Colorado: \$ 54.3 million
 - Parks & Outdoor Recreation: \$ 12.0 million
 - Public School Capital Construction Assistance Fund: \$5.5 million
- Total Proceeds (1983-2009): \$ 2.1 billion

Motor Vehicle Registration, Driver Licensing and Services

- 452,569 adult driver's licenses issued
- 118,231 ID cards issued

- 55,465 driver records provided to the public
- 1,452,418 vehicle title applications received

Motor Vehicle Dealer Licensing

- 20,269 Dealer and Salesperson Licenses issued
- \$80,550 imposed for fines on licensed dealer and salespeople

Colorado Limited Stakes Gaming

- \$ 94.9 million in gaming tax revenues collected
- 40 gaming establishments licensed
- 8,821 employed by casinos
- \$85.3 million distributed to constitutional and statutory fund recipients
- \$12,400 assessed in fines against 6 casinos, manufacturers and various individuals

Liquor Enforcement

- 15,428 liquor licenses in force
- 748 investigations performed, 77% resulted in criminal penalties or administrative sanctions
- 900 "no notice" compliance investigations were performed on alcohol beverage licensed establishments with an 82% compliance rate
- 1,435 statewide compliance checks for sales of tobacco to minors with a 92% compliance rate

Ports of Entry

- 5.89 million trucks cleared
- 24,476 commercial vehicle inspections with 9,920 being placed out of service for safety violations involving either the driver or the vehicle
- 47 % of all vehicle traffic cleared ports using AVI WIM technology
- \$7.57 million collected in fines and permits

Racing

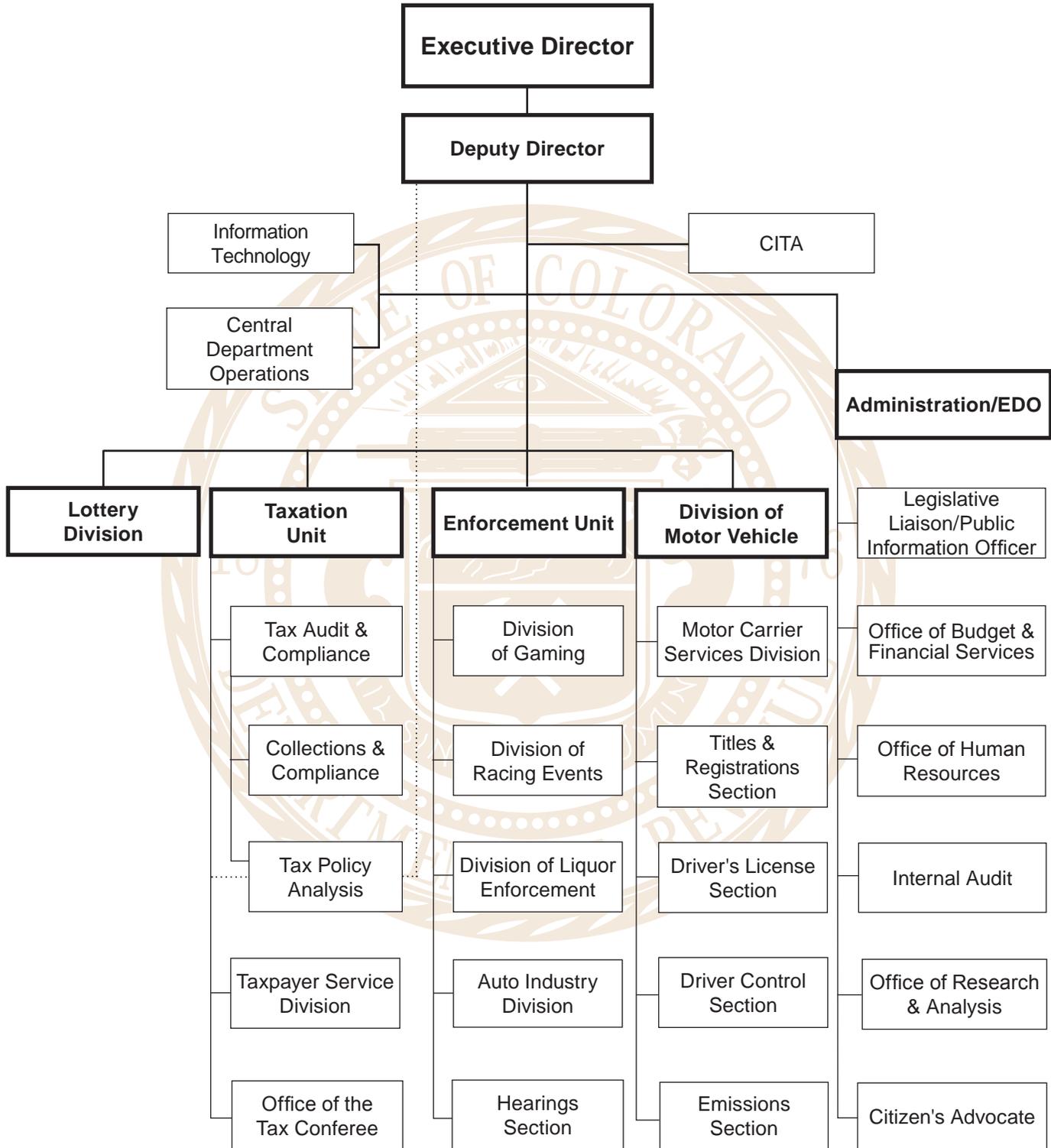
- 36 Horse and 126 Greyhound race days regulated during calendar year 2008
- \$1.6 million collected in racing related taxes
- 597 horse and 1,606 greyhound drug tests conducted; 98.5% compliance rate for horses and 99.8% compliance rate for greyhounds

E-Business / Portal Operations

- 4,720 driver licenses or identification cards renewed online
- 265,279 motor vehicle registrations renewed online with 19 counties offering the service
- \$516,224 collected as a result of 359 intercepts from gambling winnings for payment of delinquent child support
- 47,504 tax payments made online for a total of \$21,830,678 collected
- New website developed for the department that received 17,012,474 web page hits in FY09



COLORADO DEPARTMENT OF REVENUE FUNCTIONAL ORGANIZATION CHART





Net Collections by Source Fiscal Years 2008 and 2009

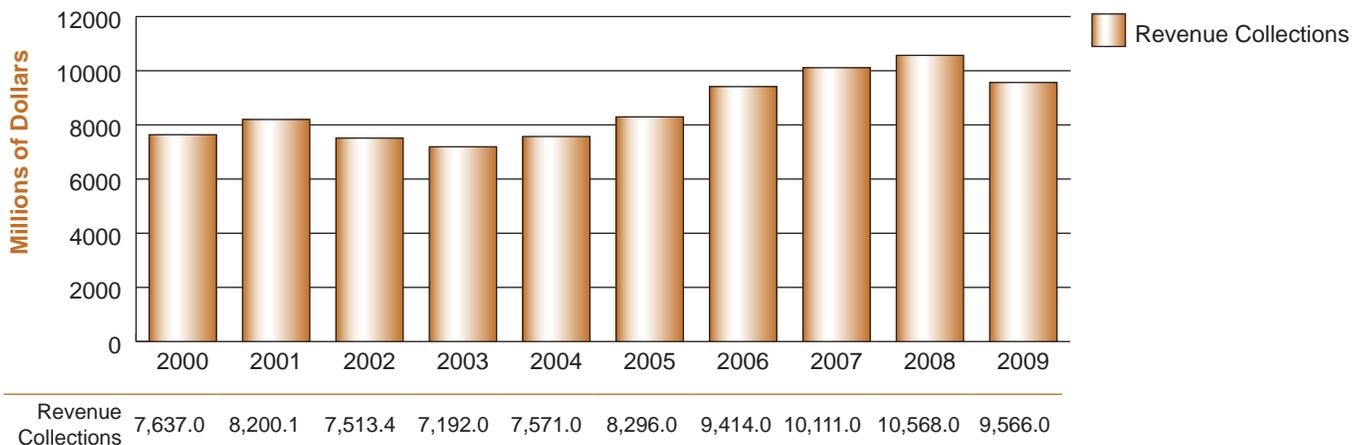
STATE TAXES: SALES, USE, AND EXCISE	2008	2009	Percent of 2009 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	\$35,471,594	\$35,971,804		
Aviation Fuel	34,245,626	31,860,970		
Cigarette	195,867,073	189,191,000		
Highway Fuel	565,726,491	549,018,974		
Limited Stakes Gaming	109,949,228	95,317,184		
Racing	2,746,593	621,224		
Sales	2,122,444,002	1,946,343,324		
Tobacco Products	24,831,455	27,974,310		
Use	190,286,645	177,327,567		
Subtotal	\$3,281,568,707	\$3,053,626,358	36.3%	-6.9%
INCOME				
Individual	\$5,014,366,103 1/	\$4,379,685,949		
Corporate	507,986,664	329,544,808		
Fiduciary	53,615,057	23,760,264		
Subtotal	\$5,575,967,824	\$4,732,991,020	56.2%	-15.1%
ESTATE & INHERITANCE				
Estate	\$426,790	\$0		
Inheritance/Gift	0	0		
Subtotal	\$426,790	\$0	0.0%	-100.0%
SEVERANCE	\$151,473,654	\$285,015,302	3.4%	88.2%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$209,002,508	\$199,642,459		
Motor Vehicle Operator Licenses	13,587,160	14,171,022		
Emissions	10,586,509	11,676,679		
Titles	5,259,142	4,557,724		
Drivers License Express Consent Fees	178,060	0		
IRP Due Other States	1,073,354	2,346,714		
License Reinstatement Fees	5,036,383	7,708,365		
Motor Vehicle Financial Responsibility	1,456	3,513		
Motor Vehicle Penalty Assessments	9,008,628	16,883,173		
Motor Vehicle Dealer/Sales Licenses	2,090,873	2,140,485		
Motor Vehicle Manufacturer Licenses	140,635	127,748		
Motorist Insurance Identification Database	2,494,230	2,440,917		
Passenger Mile Tax	465,192	419,100		
60-Day Harvest Permit	52,424	37,345		
Tow Bills	75,348	66,366		
FASTER surcharges		524		
Subtotal	\$259,051,901	\$262,221,607	3.1%	1.2%
REGULATORY AND BUSINESS				
Cigarette Licenses	\$875	\$833		
Liquid Petroleum Inspection Fee	163,966	134,369		
Liquor Licenses	3,094,488	2,931,264		
Liquor Licenses/85% City	2,530,933	2,556,687		
Liquor Licenses 85% County	459,884	451,259		
Limited Stakes Gaming	879,316	923,240		
PUC Utility Supervision Fees	11,809,991	12,167,899		
Other PUC Hazardous Fees	114,910	122,399		
Racing Licenses/Fees	2,029,151	1,254,155		



Net Collections by Source (Cont'd)

STATE TAXES: SALES, USE, AND EXCISE	2008	2009	Percent of 2009 State Revenues Collected	Year-to-Year Percent Change
REGULATORY AND BUSINESS (CONT'D)				
Recycled Tire Fees	\$4,333,481	\$4,581,549		
Restaurant Licenses/Fees	520,027	546,265		
Sales Tax Licenses	2,404,974	241,975		
Special Fuel Licenses and Permits	6,819	6,431		
Tobacco Products Licenses/Fines	9,290	4,897		
Trade Name Fees	210	66		
Underground Storage Tank Surcharge	37,221,185	35,709,082		
Subtotal	\$65,579,500	\$61,632,371	0.7%	-6.0%
OTHER RECEIPTS				
Miscellaneous Receipts	\$10,918,112	\$19,958,755 2/		
Revenue Department Service Fees	546,743	509,062		
Traumatic Brain Injury Fee Surcharge	770,957	784,985		
Subtotal	\$12,235,812	\$21,252,802	0.3%	73.7%
Net State Collections	\$9,346,304,187	\$8,416,739,460	100.0%	-9.5%
1/ Includes \$21,472 refunded under Article X, Section 20				
2/ Includes estate and inheritance tax collections				
LOCAL TAXES 1/				
City Sales Taxes	\$136,304,761	\$125,995,344		
County Lodging Taxes	3,633,245	2,889,464		
County Sales Taxes	451,724,947	431,655,944		
County Transit Sales Taxes	19,333,689	17,557,924		
Football Stadium District Taxes	42,416,937	38,794,141		
Local Improvement District Taxes	4,366,630	4,334,305		
Local Marketing District	4,349,430	4,464,201		
Motor Vehicle Specific Ownership--Classes A & F	16,208,553	15,898,023		
Multi-Jurisdictional Housing Authority	1,287,490	1,140,829		
Public Safety Improvement Authority	1,465,187	3,814,199		
RTD Sales and Use	421,513,739	390,592,246		
Rural Transportation Authority	76,810,180	72,480,784		
SCFD Sales and Use	42,812,702	39,551,034		
Short-term Rental Taxes	79,374	61,775		
Net Local Collections	\$1,222,306,863	\$1,149,230,213		-6.0%
1/Taxes collected on behalf of local government				
Net State and Local Revenue Collections	\$10,568,611,050	\$9,565,969,674		

Net State and Local Revenue Collections Fiscal Years 2000 and 2009





Gross Collections and Net Collections by Fund and Tax Sources Fiscal Year 2009

	GROSS COLLECTIONS	NET COLLECTIONS
GENERAL FUND:		
Alcoholic Beverages 1/	\$42,025,265	\$41,911,014
State Sales Tax 1/	1,965,098,174	1,946,343,324
State Use Tax 1/	184,500,619	177,327,567
Cigarette and Tobacco 1/	217,338,524	217,171,040
Income Tax	5,775,443,318	4,732,991,020
Death and Gift Tax 1/		
Racing	1,875,380	1,875,380
Regulatory and Business	55,845,873	55,773,569
Other Receipts, Fees, etc. 2/	45,810,899	47,021,618
Total General Fund	\$8,287,938,051	\$7,220,414,532
HIGHWAY USERS TAX FUND:		
Mileage and Fuel Taxes 3/	\$557,425,734	\$549,523,390
Vehicle Registrations 4/	207,845,353	206,678,444
Operators Licenses & Control 5/	22,988,014	22,885,745
All Other Motor Vehicle 6/	19,429,514	19,354,135
Emissions	11,677,002	11,676,679
Total Highway Users Tax Fund	\$819,365,616	\$810,118,393
OTHER COLLECTIONS:		
Gaming	\$96,243,171	\$96,240,425
Severance Tax	303,325,352	285,015,302
Local Government Sales Tax	1,141,054,930	1,133,332,190
Other Special Funds 7/	23,065,973	20,848,832
Total Other	\$1,563,689,426	\$1,535,436,749
Total All Funds	\$10,670,993,094	\$9,565,969,674

1/ Does not reflect cash flow through Old Age Pension Fund

2/ Includes miscellaneous collections and voter registration costs

3/ Includes passenger mile, gasoline, and special fuels taxes

4/ Includes vehicle registration fees and ownership taxes

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

6/ Includes penalty assessments and other miscellaneous

7/ Includes miscellaneous suspense, bonds, and special purpose funds

Cost of Administration 1/ Fiscal Years 2000 to 2009

YEAR	GROSS COLLECTIONS	ADMINISTRATION	COST AS % OF COLLECTIONS
2009	\$10,670,993,094	\$108,186,172	1.01%
2008	11,529,208,182	112,484,115	0.98
2007	10,919,575,395	108,895,307	1.00
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

1/ Gross Collections and Administration costs do not include Lottery funds or county clerk fees.



Taxation Business Group Activities Fiscal Years 2005 to 2009

Assessments	2005	2006	2007	2008	2009
Fair Share	\$133,891,340	\$162,769,447	\$171,794,375	\$152,286,498	\$162,825,426
Field Audit	115,694,875	95,918,098	98,060,283	194,992,833	176,630,423
Taxpayer Services	64,785,560	77,617,688	19,666,880	21,187,604	30,428,600
Total	\$314,371,775	\$336,305,233	\$289,521,538	\$368,466,935	\$369,884,449

Taxpayer Services Refund Claims Denied 1/

Income Tax	\$19,400,437	\$48,000,322	\$92,790,500
Business Tax	30,018,691	29,703,556	101,540,290
Total Refund Claims Denied	\$49,419,128	\$77,703,878	\$194,330,790

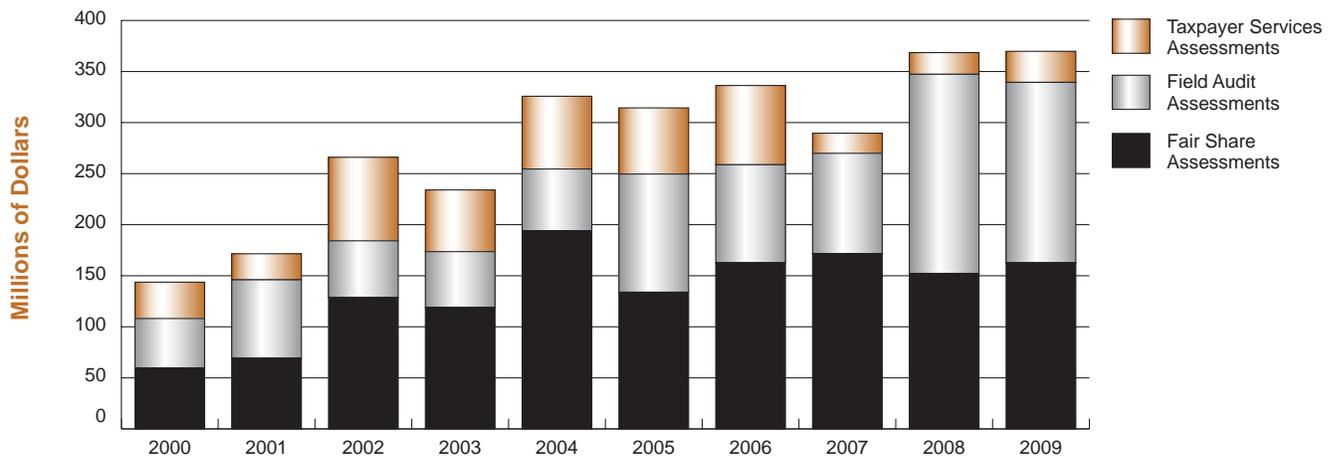
1/ Refund claims denied were included in Taxpayer Service assessment figures from FY 2003-2006.

Delinquent Collections	\$188,408,657	\$176,269,414	\$191,275,092	\$210,624,720	\$188,530,290
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Customer Contact

Calls answered by interactive voice response system	482,881	401,442	336,939	306,245	256,406
Calls answered by tax information scripts	181,002	228,579	223,921	212,220	204,804
Calls answered by live agents	292,226	277,176	273,169	305,265	307,028
Total calls answered	956,109	907,197	834,029	823,730	768,238
Written Correspondence	138,649	149,596	142,011	160,558	152,278
Walk-Ins	141,844	140,191	94,606	90,687	85,225

Total Assessments—All Sources Fiscal Years 2005 to 2009



Taxpayer Services	35.6	25.5	81.8	60.4	71.3	64.8	77.6	19.7	21.2	30.4
Field Audit	48.4	76.7	55.5	54.6	60.3	115.7	95.9	98.1	195.0	176.6
Fair Share	59.7	69.3	128.7	119.0	194.2	133.9	162.8	171.8	152.3	162.8



Population by County 1/

COUNTY	1990 CENSUS	2000 CENSUS	2007 ESTIMATE	2008 ESTIMATE	CHANGE		RANK
					AMOUNT 2007-2008	PERCENT 2007-2008	
Adams	265,038	363,857	424,379	434,762	10,383	2.4%	5
Alamosa	13,617	14,966	15,760	15,903	143	0.9%	31
Arapahoe	391,511	487,967	551,733	562,009	10,276	1.9%	3
Archuleta	5,345	9,898	12,625	12,704	79	0.6%	36
Baca	4,556	4,517	4,188	4,154	-34	-0.8%	54
Bent	5,048	5,998	5,926	6,163	237	4.0%	48
Boulder	225,339	291,288	294,654	298,685	4,031	1.4%	6
Broomfield /2			53,691	54,796	1,105	2.1%	13
Chaffee	12,684	16,242	16,942	17,143	201	1.2%	27
Cheyenne	2,397	2,231	1,995	1,999	4	0.2%	59
Clear Creek	7,619	9,322	9,412	9,438	26	0.3%	39
Conejos	7,453	8,400	8,388	8,382	-6	-0.1%	41
Costilla	3,190	3,663	3,548	3,501	-47	-1.3%	56
Crowley	3,946	5,518	7,189	6,246	-943	-13.1%	47
Custer	1,926	3,503	4,100	4,123	23	0.6%	55
Delta	20,980	27,834	30,959	31,600	641	2.1%	18
Denver	467,610	554,636	596,582	611,509	14,927	2.5%	1
Dolores	1,504	1,844	1,937	2,014	77	4.0%	58
Douglas	60,391	175,766	275,121	283,951	8,830	3.2%	8
Eagle	21,928	41,659	52,532	54,044	1,512	2.9%	14
El Paso	397,014	516,929	587,590	597,249	9,659	1.6%	2
Elbert	9,646	19,872	23,092	23,296	204	0.9%	23
Fremont	32,273	46,145	48,005	48,034	29	0.1%	16
Garfield	29,974	43,791	55,063	57,050	1,987	3.6%	12
Gilpin	3,070	4,757	5,137	5,191	54	1.1%	50
Grand	7,966	12,442	14,383	14,620	237	1.6%	33
Gunnison	10,273	13,956	15,048	15,259	211	1.4%	32
Hinsdale	467	790	870	866	-4	-0.5%	63
Huerfano	6,009	7,862	7,958	8,079	121	1.5%	43
Jackson	1,605	1,577	1,476	1,440	-36	-2.4%	61
Jefferson	438,430	527,056	538,323	543,053	4,730	0.9%	4
Kiowa	1,688	1,622	1,469	1,449	-20	-1.4%	60
Kit Carson	7,140	8,011	8,144	8,383	239	2.9%	40
La Plata	32,284	43,941	49,758	50,735	977	2.0%	15
Lake	6,007	7,812	8,190	8,353	163	2.0%	42
Larimer	186,136	251,494	288,244	293,937	5,693	2.0%	7
Las Animas	13,765	15,207	16,568	16,639	71	0.4%	30
Lincoln	4,529	6,087	5,722	5,668	-54	-0.9%	49
Logan	17,567	20,504	21,879	21,705	-174	-0.8%	25
Mesa	93,145	116,255	140,416	144,440	4,024	2.9%	11
Mineral	558	831	993	988	-5	-0.5%	62
Moffat	11,357	13,184	13,928	14,174	246	1.8%	34
Montezuma	18,672	23,830	25,561	25,713	152	0.6%	21
Montrose	24,423	33,432	40,263	41,302	1,039	2.6%	17
Morgan	21,939	27,171	28,573	28,594	21	0.1%	20
Otero	20,185	20,311	19,129	19,055	-74	-0.4%	26
Ouray	2,295	3,742	4,510	4,703	193	4.3%	52
Park	7,174	14,523	17,005	17,073	68	0.4%	29
Phillips	4,189	4,480	4,601	4,595	-6	-0.1%	53
Pitkin	12,661	14,872	16,607	17,101	494	3.0%	28
Prowers	13,347	14,483	13,407	13,397	-10	-0.1%	35
Pueblo	123,051	141,472	155,723	157,389	1,666	1.1%	10
Rio Blanco	6,051	5,986	6,434	6,564	130	2.0%	46
Rio Grande	10,770	12,413	12,594	12,608	14	0.1%	37
Routt	14,088	19,690	23,060	23,738	678	2.9%	22
Saguache	4,619	5,917	6,921	7,080	159	2.3%	45
San Juan	745	558	571	567	-4	-0.7%	64
San Miguel	3,653	6,594	7,684	7,771	87	1.1%	44
Sedgwick	2,690	2,747	2,509	2,542	33	1.3%	57
Summit	12,881	23,548	28,611	29,143	532	1.9%	19
Teller	12,468	20,555	22,883	22,765	-118	-0.5%	24
Washington	4,812	4,926	4,833	4,736	-97	-2.0%	51
Weld	131,821	180,936	244,515	251,220	6,705	2.7%	9
Yuma	8,954	9,841	9,973	10,000	27	0.3%	38
STATE TOTALS	3,294,473	4,301,261	4,919,884	5,011,390	91,506	1.9%	

1/ Source data: Colorado Department of Local Affairs, State Demography Office as of November 2009

2/ Broomfield became the City and County of Broomfield November 15, 2001.



DEPARTMENT OF REVENUE LOCATIONS

Driver's License Locations

Full-Service Offices

Akron, Alamosa, Aurora, Boulder, Canon City, Colorado Springs, Cortez, Craig, Delta, Denver (2 locations), Durango, Fort Collins, Fort Morgan, Frisco, Glenwood Springs, Golden, Grand Junction, Greeley, Gunnison, Holyoke, Hot Sulphur Springs, Hugo, Julesburg, La Junta, Lamar, Longmont, Meeker, Montrose, Northglenn, Parker, Pueblo, Rangely, Salida, Springfield, Steamboat Springs, Sterling, Trinidad, Walsenburg, Wray, and Yuma

Limited Service Offices

Broomfield, Burlington, Centennial, Cheyenne Wells, Colorado Springs (3 locations), Eads, Lakewood, Leadville, Littleton, Loveland, and Saguache

Air Care Colorado Testing Stations

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

Taxpayer Service Centers

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

Liquor Enforcement Offices

Colorado Springs, Grand Junction, Greeley and Lakewood (headquarters),

Limited Stakes Gaming Offices

Central City/Black Hawk, Cripple Creek, and Lakewood (headquarters)

Lottery Offices

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

Ports of Entry Locations

Primary Ports

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

Mobile Port Assignment Areas

Denver Metro Area, Dumont, Durango, Fort Collins, Fort Morgan, Lamar, Limon, Loma, Monument and Trinidad

Tax Auditing and Compliance District Offices

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

Field Audit District Offices

Colorado Springs 1/, Denver, Fort Collins 1/, Grand Junction, Pueblo 1/, Colorado; San Francisco, California; Cresskill, New Jersey; and Dallas, Texas

Racing Offices

Aurora 2/ and Lakewood (headquarters)

1/ Regional Service Center

2/ Seasonal Offices

For complete addresses of the offices listed above, please access the Department of Revenue website at www.Colorado.gov/revenue



TAXES AND FEES AT A GLANCE

Alcohol and 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/Produce Tax	\$10/ton

1/ Surcharges: 1¢ for all wine. In addition, a graduated annual rate of 5¢, 3¢, and 1¢ is collected on all Colorado wine based on the amount produced.

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¢/20 count package 42 mills/cigarette
Other Tobacco Products	40% of manufacturer's list price

Cigarette tax is imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state. The tax is paid by wholesalers who purchase tax stamps and affix them to the packages. The tax must be remitted by the 10th day of the month subsequent to purchase. A 4% discount for collection and remittance on the first 20¢ of the tax is available to timely filers.

Tobacco product distributors/first receivers must collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products. Tobacco product distributors must file quarterly returns. Taxes are due by the 20th day of the month that follows the end of a quarter. Distributors may deduct for collection and remittance 3 1/3% of the first 20% of the tax if returns are timely filed.

Gaming:

Title 12, Article 47.1

AGP 1/	AGP Tax Rate
\$0 - \$2,000,000	0.25%
\$2,000,001 - \$5,000,000	2.0%
\$5,000,001 - \$8,000,000	9.0%
\$8,000,001 - \$10,000,000	11.0%
\$10,000,001 - \$13,000,000	16.0%
\$13,000,001 +	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 Tax:

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 Tax:

Title 42, Article 3; Title 39, Article 27

Passenger-mile	1.0 mill/passenger-mile
Aviation Gasoline	6¢/gallon
Aviation Jet Fuel	4¢/gallon
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 14 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, city and county or incorporated town.

Gasoline and special fuel tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on adjusted gross gallons acquired less a 2% shrinkage allowance. Using net taxable gallons, the tax is computed less a .5% 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, Ambulances, Hearses

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

Passenger Buses for Hire

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



School Buses

\$15.00 + 50¢/seat over 25

Motorcycles

\$3.00

Motor Homes

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

Farm Trucks and Truck Tractors

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

Trucks Less Than 16,001 Pounds Empty Weight

2,000 lbs. or less \$7.60
 2,001 - 3,000 lbs. \$7.60 + 20¢/100 lbs. above 2,000
 3,001 - 3,500 lbs. \$10.20 + 20¢/100 lbs. above 3,000
 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

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, Utility Trailers, Camper Trailers

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

1/ Vehicle Registration Fees are shown as collected in a Non-TABOR year as identified in C.R.S 42-3-306

Road Safety Surcharge

(Effective for registration periods beginning July 1, 2009 or after)

2,000 lbs. or less \$16.00
 (includes motorcycles and trailers where weight is not captured)
 2,001 - 5,000 lbs. \$23.00
 5,001 - 10,000 lbs. \$28.00
 10,001 - 16,000 lbs. \$37.00
 (includes passenger buses)
 16,001 and over \$39.00

Bridge Safety Surcharge

(Effective for registration periods beginning July 1, 2009 or after)

FY 2009-2010 the surcharge will be 50% of the maximum surcharge amount.

FY 2010-2011 the surcharge will be 75% of the maximum surcharge amount.

FY 2011 and after the surcharge will be 100% of the maximum surcharge amount.

2,000 lbs. or less \$13.00
 (includes motorcycles and trailers where weight is not captured)
 2,001 - 5,000 lbs. \$18.00
 5,001 - 10,000 lbs. \$23.00
 10,001 - 16,000 lbs. \$29.00
 (includes passenger buses)
 16,001 and over \$32.00

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	Tax Base
A and B less than 16,000 lbs. (empty weight)	75% of Manufacturer's Suggested Retail Price
A and B 16,001 lbs. and over (empty weight)	Actual Purchase Price
C and D	85% of Manufacturer's Suggested Retail Price
F	Factory List Price unless equipment has been permanently mounted subsequent to manufacture. If so, Factory List Price plus 75% of original price of mounted equipment.

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

Class B includes motor vehicles and trailers used in intrastate business to carry people or property, light trucks and recreational trucks for personal use that are not included in Class A.

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

Class D includes utility, camper trailers, trailer-coaches and multi-purpose trailers.

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 taxable value to determine ownership taxes collected at the time of registration.

Additional fees include \$4.00 County Clerk Hire fee; \$1.50 Road and Bridge; 50¢ Motorist Insurance Identification Database; \$2.00 Emergency Medical Service Surcharge (increase effective July 1, 2009); 50¢ Emissions Program fee for tax classes A, B, and C; and 60¢ Peace Officer Standards and Training (fee increase effective July 1, 2009). 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:

All ages	\$21.00
Original/Renewal of Commercial License	\$35.00
Instruction Permit	\$14.00

Duplicate/Reissue of License:

First Duplicate/Reissue	\$7.50
Subsequent Duplicates/Reissues	\$14.00
Motorcycle Endorsement	\$2.00
Original/Renewal of ID Card	\$10.50
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, or \$2,500 per race day	0.75%
Handle from all Exotic wagers (Distribution to C.S.U. School of Veterinary Medicine)	0.25%
Handle from Win, Place, and Show wagers	0.50%
Handle from Exotic wagers (Distribution of escrow for horse owners and breeders fund)	1.50%
Greyhound Racing: Handle from all in-state wagers	4.50%
Handle from greyhound simulcast wagers taken through a Horse track	0.75% 1/
Handle from all Exotic wagers on greyhound simulcasting through a horse track (Distribution to Welfare and Promotion fund)	0.25% 1/

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.

1/ Effective May 21, 2009

State Sales and Use Taxes: Title 39, Article 26

Sales and Use Tax	2.9% of taxable value
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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 not currently given a discount of taxes due to cover collection expense (for sales taxes collected on or after July 1, 2009).

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 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; 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 - The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, go to the Tax Index in the Tax Library at www.colorado.gov/revenue/tax. 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 2009

Following is a list of new laws enacted by the Sixty-seventh General Assembly during the first regular session that pertain to the operations of the Department of Revenue. Effective dates are listed after each summary. Much of this information has been excerpted from the Digest of Bills prepared by the Office of Legislative Legal Services.

Auto Industry:

SB09-091 - Power sports vehicle dealers and franchise agreements. Changes and clarifies many of the administrative requirements between a motor vehicle/power sport manufacturer or distributor and a motor vehicle/power sport dealer. Effective: July 1, 2009

Driver's License & Driving Violations:

HB09-1094 - Wireless telephone use while driving. Changes the prohibited use of wireless communication devices while driving, to the prohibited use of wireless telephones. Changes the category of drivers subject to this prohibition from those with temporary instruction permits and minor's instruction permits, to individuals less than eighteen years of age. Requires the courts or department to assess fines on individuals that commit class A traffic infractions. Effective: June 1, 2009

HB09-1119 - Rural alcohol and substance abuse prevention and treatment program surcharge. Establishes the rural alcohol and substance abuse prevention and treatment program in the Department of Human Services to provide alcohol and substance abuse prevention and treatment services to youth in rural areas and treatment services to adults in rural areas. Establishes a surcharge to be paid by persons convicted of certain alcohol and drug-related offenses. Effective: January 1, 2010

HB09-1160 - Exchange of information between the departments of state and revenue for voting records. Requires the Department of Revenue to provide information on residence addresses, signatures, and party affiliation for all applicants for driver's licenses or state identification cards to the Secretary of State for the purposes of enabling online voter registration services. Effective: May 15, 2009

HB09-1234 - Authority to revoke and suspend driver's licenses. Directs the Department of Revenue to immediately suspend the driver's license of a person who fails to appear for a license suspension hearing. Allows a driver whose license has been suspended, the opportunity to request a hearing to appeal the suspension. Directs the Department of Revenue to revoke the license of a habitual offender upon hearing. Effective: August 5, 2009

HB09-1246 - Driving schools evaluation. Requires the Department of Revenue to contract with a private entity by July 1, 2010, to monitor and evaluate driver improvement schools that defendants are required to attend by court order. Defendants attending the school are required to register with the private entity. Broadens the ability of courts to require defendants to attend driving schools. Effective: August 5, 2009

HB09-1266 - Loss of driving privileges eliminated for certain offenses. Eliminates the loss of driving privileges as a penalty when individuals are convicted of certain non-driving offenses. Requires the revocation of driving privileges for a first-time conviction of a minor in possession of alcohol violation if the minor does not complete an alcohol evaluation, assessment, or program ordered by the court in connection with such a conviction. Effective: August 5, 2009

SB09-006 - County jail identification processing unit. Upon the availability of sufficient funds, creates the county jail identification processing unit in the Driver's License section within the Department of Revenue. The mobile identification processing unit will process identification cards at select county jails for soon-to-be-released prisoners that do not have valid identification cards. Gives documented mentally ill prisoners first priority for this service. Effective: June 2, 2009

SB09-025 - Driver's licenses and identification cards security fees. Extends the imposition of a \$.60 Identification Security fund surcharge for driver's licenses and identification cards until July 1, 2014. Effective: July 1, 2009

SB09-133 - Colorado Traumatic Brain Injury Trust fund surcharge. Increases the amount of the surcharges that are collected on certain traffic violations and credited to the Colorado Traumatic Brain Injury Trust fund. Effective: June 2, 2009

SB09-148 - Bicycle operation on roadways and interaction with other vehicles. Clarifies rules governing bicyclists' use of the roadways and specifies that drivers must allow bicyclists more room on the roadways. Clarifies that crowding or threatening a bicyclist with a motor vehicle constitutes careless driving and provides enhanced penalties for throwing any object or substance at a bicyclist. Effective: August 5, 2009

SB09-241 - Motor vehicle violation surcharge for DNA testing. Beginning September 30, 2010, requires each adult arrested for or charged with a felony to submit to a DNA test. Beginning July 1, 2009, creates a \$2.50 surcharge on each penalty assessment related to felonies, misdemeanors, traffic offenses, and other criminal violations. Portions effective: July 1, 2009 and September 30, 2010

SB09-274 - Division of Motor Vehicles funding through driver's license and identification card fees. Authorizes appropriations from the Highway User's Tax fund and the Motorist Insurance Identification account be allocated to the Division of Motor Vehicles in the Department of Revenue for expenses incurred in connection with the administration of the driver's license program. Effective: May 1, 2009

Emissions:

SB09-003 - Expansion of current emissions program area and modification of the requirements for vehicles registered as collectors' items. As of January 1, 2010, adds Weld and Larimer counties to the enhanced emissions program area and modifies the boundaries of parts of Weld and Larimer counties that are excluded from the program



area. As of July 1, 2010, vehicles in the new enhanced program areas must pass an enhanced emissions test prior to being registered or reregistered. Requires a review of the remote sensing program. Redefines collector's item to a motor vehicle that has a model year of 1975 or earlier. Grandfathers the designation for vehicles with model years later than 1975 that were registered as collector's items on or before September 1, 2009. Effective: June 1, 2009

Income Tax:

HB09-1001 - Job growth incentive tax credit. Establishes a job growth incentive tax credit for income tax years beginning January 1, 2009, but prior to January 1, 2015. The Colorado Economic Development Commission may allocate credits to taxpayers who meet established criteria for projects in Colorado. The credit is non-refundable but may be carried forward. Effective: August 5, 2009

HB09-1043 - Voluntary contribution to the Make-A-Wish foundation of Colorado fund. For income tax years beginning January 1, 2009 but before January 1, 2012 requires a voluntary contribution designation line to appear on state individual income tax return forms for the Make-A-Wish foundation. Effective: August 5, 2009

HB09-1050 - Voluntary contributions to the Easter Seals Colorado Disability fund. This legislation changed the name of the Colorado Easter Seals fund to the Easter Seals Colorado Disability fund. Requires state income tax return forms to include a line allowing individual taxpayers to make voluntary contributions to the Easter Seals Colorado Disability fund for income tax years commencing prior to January 1, 2012. Effective: August 5, 2009

HB09-1067 - Credit for donation of in stream flow water rights. For income tax years beginning January 1, 2009, and prior to January 1, 2015, establishes an in stream flow incentive income tax credit for permanent transfers of water rights that will preserve the environment. The Colorado Water Conservation board may approve credits and issue credit certificates. The water rights credit is refundable. Effective: August 5, 2009

HB09-1093 - Captive real estate investment trust. Clarifies the definition of a regulated investment company, and defines a captive regulated investment company, a real estate investment trust, and a captive real estate investment trust. Requires the Department of Revenue to submit a report to the finance committees of the Senate and House of Representatives. Effective: April 2, 2009

HB09-1105 - Colorado innovation investment tax credit. Creates an income tax credit for equity investments made in qualified Colorado small businesses during calendar year 2010. Limits the tax credit to 15% of the investment, up to a maximum of \$20,000. Requires the Colorado Office of Economic Development to approve and certify allowable income tax credits. Requires the Department of Revenue to share information with the Office of Economic Development to confirm income information necessary for approval of the credit. The credit is not refundable but may be carried forward. Effective: September 1, 2009

HB09-1219 - Overpayment of taxes and calculation of interest. Specifies that no interest shall be paid by the state on overpayments of taxes that do not relate to bona fide estimates of taxes due. Aligns the calculation of interest due for overpayments of withholding tax with the calculation of interest due for overpayment of all other taxes. Specifies that the interest on overpayments for corporate income taxes is calculated in the same manner as the interest on overpayments for individual income taxes. Effective: March 25, 2009

HB09-1294 - Voluntary contribution to the Non-game and Endangered Wildlife fund. Requires state income tax return forms to include a line allowing individual taxpayers to make voluntary contributions to the Non-game and Endangered Wildlife fund for income tax years commencing prior to January 1, 2012. Effective: April 22, 2009

HB09-1331 - Tax credit for fuel efficient motor vehicles. Redefines the types of vehicles that qualify for the alternative fuel credit beginning January 1, 2010. Makes similar changes to rebates available to alternative fuel vehicles purchased by governmental and non-profit organizations. Extends the credit and makes additional changes to the types of vehicles that qualify, and the credit amount, for tax years beginning 2012 through 2015. Effective: June 4, 2009

HB09-1366 - Income tax modification for capital gains. For income tax years beginning January 1, 2010, eliminates the state income tax modification for qualifying net capital gains earned on the sale of stock or the sale of an ownership interest in a Colorado company, limited liability company, or partnership. Changes and caps the state income tax modification for qualifying net capital gains earned on tangible personal property held for at least 5 years. Limits the modification to \$100,000 of capital gains realized in any single income tax year. Also eliminates the gains-based modifications available when surplus revenues are identified. Effective: June 4, 2009

SB09-126 - Voluntary contribution to the Multiple Sclerosis fund. Requires state income tax return forms to include a line allowing individual taxpayers to make voluntary contributions to the Multiple Sclerosis fund for income tax years commencing prior to January 1, 2012. Effective: August 5, 2009

SB09-287 - Voluntary contribution to the Special Olympics Colorado fund. Requires state income tax return forms to include a line allowing individual taxpayers to make voluntary contributions to the Special Olympics Colorado fund for income tax years commencing prior to January 1, 2012. Effective: August 5, 2009

Limited Gaming:

HB09-1137 - Gambling Payment Intercept Act. Requires the Department of Revenue, when sufficient funds are available, to expand the gambling payment intercept program to include intercepts of court-ordered restitution payments of \$300 or more. Requires a \$25.00 fee be added to each outstanding restitution debt to fund the development and maintenance of the program. Expands the personal information that the Department of Revenue is required to



provide to state agencies that receive a portion of a taxpayer's refund as payment for a debt that the taxpayer owes the state agency. Effective: September 1, 2009

HB09-1272 - Limited gaming expansion. Implements Amendment 50, the initiative approved by Colorado voters in the November 2008 general election. Defines the games of roulette and craps and includes these games in the definition of limited gaming. Increases the maximum single bet for all games to \$100 and repeals the limits on the hours of casino operation. Funds community colleges using targeted gaming tax revenues. Effective: April 21, 2009

Liquor & Tobacco Enforcement:

SB09-254 - Manufacture of malt liquors and alternating proprietor licensed premises. Expands the definition of alternating proprietor licensed premises to include the production of malt liquors and fermented malt beverages. Prohibits the retail sale of wine, fermented malt beverages and malt liquors in an area defined as an alternating proprietor licensed premises but allows these products to be sold wholesale on such licensed premises. Effective: May 18, 2009

Lottery:

HB09-1002 - Duties and powers of Colorado Lottery Commission and the state Lottery Division. Clarifies the statutory provisions related to the duties and powers of the Colorado Lottery Commission and the state Lottery Division and designates the Lottery as a type 2 agency. Allows the division to sell memorabilia or other promotional items. Allows the division to promulgate general rules pertaining to instant scratch games rather than for each scratch game. Removes the prohibition on selling tickets for less than one dollar. Enables employees of the Lottery or Lottery Commission members to participate in the actual selection of winning tickets. Specifies that drawings are to be witnessed by an independent auditor instead of an independent certified public accountant. Effective: March 20, 2009

Motor Carrier Service:

HB09-1318 - Issuance of permits for overweight vehicles. Repeals before it takes effect, a newly enacted increase in the maximum gross vehicle weight of a non-overweight vehicle; makes an overweight vehicle permit available for a vehicle that is operated in combination with a trailer or semi-trailer if the vehicle weighs up to 97,000 pounds and has a tandem or triple axle grouping; and specifies overweight vehicle permit fees. Effective: January 1, 2010.

SB09-014 - Replacement of splash guards. Allows vehicles with deficient splash guards to remain in service until the first reasonable opportunity to replace the splash guards. Effective: August 5, 2009

Pari-Mutuel:

SB09-174 - Live and simulcast horse and greyhound races and allocation of proceeds. Allows the number of horse and greyhound racing simulcast days to be set by the Racing Commission. Establishes the maximum number of

authorized simulcast facilities and a standard requirement of 30 race days for horse tracks. Eliminates the north and south circuits for greyhound racing. Requires pari-mutuel taxes collected from greyhound simulcast activities be distributed into a trust account for payment as purses for live greyhound races or, if there is no live greyhound racing, to greyhound adoption and welfare organizations or the promotion of greyhound racing. Effective: May 21, 2009

Sales & Use Tax:

HB09-1035 - Sales tax refund for clean technology companies and medical device companies. Allows certain clean technology companies and medical device companies to receive refunds of state sales and use taxes for tangible personal property used predominantly in the development of clean technology or medical devices. Refunds are limited to \$50,000 per company per year and can only be claimed in years when there are sufficient general fund revenues. The Department of Revenue is required to specify on its website whether the tax refund can be claimed for a given calendar year. Effective: August 5, 2009

HB09-1101 - Failure to file timely sales tax return or pay tax and recovery of taxes. Requires the Executive Director of the Department of Revenue to assess a penalty when a person fails to file a sales tax return on time or to pay or account for any tax owed, rather than only when the person fails to file a sales tax return or fails to pay any tax owed. Effective: March 25, 2009

HB09-1126 - Sales and use tax exemption for solar thermal installations. Allows local governments to provide the same incentives for solar thermal installations as may now be provided for solar electric installations. Adds a corresponding exemption from state sales and use tax, from July 1, 2009 through June 30, 2017. Effective: May 15, 2009.

HB09-1130 - Intergovernmental agreements with counties regarding the collection of sales tax. Authorizes counties to enter into intergovernmental agreements with the Executive Director of the Department of Revenue to improve efficiencies in the collection and administration of sales taxes. Allows municipalities to be included in the agreement. Effective: August 5, 2009

HB09-1173 - Civil penalties for contraband cigarettes. Permits the Executive Director of the Department of Revenue to impose civil penalties for cigarettes and tobacco products for which excise taxes have not been paid. Requires retailers that sell tobacco products to keep complete and accurate records that show that the retailers' tobacco products were purchased from licensed distributors. Any person or entity in possession of the tobacco products for which the excise tax has not been paid must pay the tobacco tax. Requires the department to publish lists of all licensed wholesalers of cigarettes and licensed distributors of tobacco products on its website. Effective: August 5, 2009



HB09-1342 - Temporary exception of cigarette sales and use tax exemption. For the 2009-10 and 2010-11 fiscal years, eliminates the state sales and use tax exemption for cigarettes. Maintains the sales and use tax exemption for cigarettes for counties, statutory towns and cities, special districts, and other local governments that levy a sales or use tax based on the state tax. Effective: July 1, 2009

SB09-098 - Exemption of fuel tax on blended diesel fuels. Permits a licensed blender to blend dyed diesel fuel with biodiesel fuel after withdrawal at a terminal or refinery rack up to the maximum federally allowable blended amounts. Specifies that the blended fuel shall be exempt from the special fuel tax so long as it is used for specified exempt purposes. Establishes civil penalties for illegal blending of dyed diesel fuel and biodiesel fuel, reporting violations, and misrepresentations relating to blending. Effective: April 30, 2009

SB09-121 - Sales and use tax exemption on meals and beverages for employees of a business where prepared food is sold. Eliminates the requirement that meals provided at no charge or at a reduced charge to employees of a business where prepared food and drink is sold, be considered part of the employee's salary, wages, or income in order to qualify for a sales and use tax exemption. Effective: June 4, 2009

SB09-173 - Economic development through regional tourism projects. Creates a mechanism for local governments to undertake regional tourism projects to attract out-of-state visitors, to create regional tourism zones in which the projects will be built, and to create regional tourism authorities. Revenues must be used to finance eligible improvements related to the projects. The projects must be approved by the Colorado Office of Economic Development. All state sales tax revenue above the designated base amount is to be remitted to the new authority. Effective: June 4, 2009

SB09-212 - State sales tax vendor fee cap. Reduces from 3.33% to 1.35%, the amount of state sales tax revenues that certain large retail vendors may retain each month for expenses incurred in collecting and remitting sales taxes on any returns made between March 2009 and December 2011. This legislation was superseded by SB09-275. Effective: February 26, 2009

SB09-275 - State sales tax vendor fee temporary elimination. Eliminates the ability of any retail vendor to retain any amount of state sales tax to compensate for the vendor's expenses incurred in collecting and remitting the tax between July 1, 2009, and June 30, 2011. The bill conditionally reinstates the full vendor fee for periods beginning January 1, 2010, if the September 2010 Legislative Council staff forecast indicates that revenues are sufficient for the 2010-11 state fiscal years. Effective: May 18, 2009

SB09-289 - Waste tires disposal fee. This legislation requires the waste tire disposal fee to be collected upon the sale of new tires instead of at the time tires are disposed. Agricultural vehicles are exempt from paying the fee. Effective: August 5, 2009

Severance Tax:

HB09-1148 - Severance taxpayer information. Permits the Department of Revenue to provide to the Department of Local Affairs severance tax information to verify employee residence reports filed with the Department of Local Affairs. Effective: August 5, 2009

Titles & Registration:

HB09-1026 - Low-powered scooters and wholesale licenses of power sports vehicles. Defines "low-powered scooters", redefines "motor cycles" and eliminates "motor-driven cycles", "motor scooters", and "motorized bicycles" as separate classifications of motor vehicles. Clarifies that a motor vehicle dealer license is required to sell low-powered scooters. Beginning July 1, 2010, requires drivers of low-powered scooters to carry insurance and requires these vehicles to be included in the motorist insurance identification database. Limits the speed at which the vehicles may be operated and imposes penalties for exceeding the speed limit. Clarifies that drug and alcohol driving offenses apply to all vehicles. Creates power sport wholesaler licenses and mandates that power sport wholesaler licenses are required for the sale of power sports vehicles sold at wholesale. Portions Effective: October 1, 2009 and July 1, 2010

HB09-1036 - Funding for peace officer training. Increases the registration fee by \$.60 for every motor vehicle classified as a Class A, B, or C item of personal property. Registration fees go to the Peace Officers Standard and Training (P.O.S.T.) Board cash fund. Effective: July 1, 2009

HB09-1089 - Motor vehicle lien filing requirements. Eliminates the requirement that a motor vehicle's model and color be recorded on a motor vehicle lien and adds a requirement that the document contain the year the vehicle was manufactured. Authorizes a separate lien release to remove the notation of a lien on a vehicle title in lieu of requiring the lienholder to sign the physical title to release the lien. Extends the duration of a lien filing from eight years to ten years, exempting multi-purpose trailers. Effective: October 1, 2009

HB09-1100 - Alive at 25 special license plate. Creates the Alive at 25 special license plate for motor vehicles that do not exceed 16,000 pounds. Beginning January 1, 2010, the special license plates may be issued to persons who pay the appropriate fees including a \$30 donation to the Colorado State Patrol Family Foundation. Effective: May 19, 2009

HB09-1133 - Setting license plate fees. Repeals the statutorily set fee amounts for license plates, decals, and validating tabs. Authorizes the Department of Corrections to set the amount of license plate fees annually to sufficiently cover the cost to produce the license plates, decals, or validating tabs. Effective: August 5, 2009



HB09-1164 - Breast Cancer Awareness special license plate surcharge. Adds a \$25 surcharge to the cost of a new or replacement Breast Cancer Awareness special license plate. Allows a voluntary contribution of \$25 on the renewal of Breast Cancer Awareness license plates until July 1, 2012, when the surcharge becomes mandatory on the renewal of Breast Cancer Awareness plates. Effective: May 2, 2009

HB09-1230 - Motor vehicle registration and sales tax collection. Specifies that motor vehicle dealers that collect and remit sales and use taxes to the Department of Revenue be held harmless for errors in the amount of tax collected due to the purchaser providing an invalid address. Requires the Transportation Legislative Review Committee to determine best practices for the collection of sales taxes on motor vehicle sales. Upon written notification from the Public Utilities Commission (PUC), requires the Department of Revenue to cancel the registration of any motor vehicle owned by a person who does not pay all civil penalties assessed by the PUC. Eliminates the late fee for failure to register a motor vehicle if the vehicle registration expires during a period in which the vehicle has been reported stolen. Effective: August 5, 2009

HB09-1279 - Abandoned motor vehicles. Makes several administrative changes to the procedures for dealing with motor vehicles abandoned on public or private property. Effective: August 5, 2009

HB09-1322 - Motor vehicle repair shops access to electronic motor vehicle records. Allows a motor vehicle repair shop to determine the ownership and lienholders of abandoned motor vehicles by accessing an electronic system implemented and maintained by the Department of Revenue. Effective: June 1, 2009

HB09-1347 - Donate Life special license plate. Creates the Donate Life special license plate for motor vehicles that do not exceed 16,000 pounds. Beginning January 1, 2010, this special license plate may be issued to persons who pay the appropriate fees at the time of registration. Effective: August 5, 2009

SB09-002 - Motor vehicle registration fee for emergency medical services. Increases the motor vehicle registration fee from \$1.00 to \$2.00 to fund the Emergency Medical Services account. Effective: May 19, 2009

SB09-040 - Certificate of title application recording requirements for manufactured homes. Modifies the recording requirements for documents related to manufactured homes. Outlines specific documents required for title issuance dependent on whether the manufactured home was affixed to the ground. Establishes procedures for titling manufactured homes that have been abandoned and designates certain entities to act as manufactured home identification inspectors. Effective: March 9, 2009

SB09-075 - Low-speed electric vehicles. Specifies the types of roads on which low speed electric vehicles may be operated. Clarifies that applicable traffic laws apply to low-speed electric vehicles. Allows local jurisdictions to authorize the use of golf cars on roads within their jurisdiction under certain requirements. Effective: August 5, 2009

SB09-107 - Elimination of bond title for certain rebuilt vehicles. Allows the owner of a motor vehicle that is 25 years old or older, up to twenty-four months to apply for a certificate of title. Establishes that a notarized bill of sale is valid for twenty-four months when being used to apply for a certificate of title for a vehicle that is 25 years or older, in lieu of purchasing a surety bond. Effective: August 5, 2009

SB09-108 - Transportation funding. For vehicle registration periods beginning July 1, 2009, imposes graduated weight-based road safety and bridge safety surcharges on vehicles. Establishes a new \$2 daily vehicle rental fee. Specifies that vehicles registered with horseless carriage plates are exempt and vehicles classified as farm trucks or collector vehicles only pay a portion of the surcharge. Establishes a supplemental oversize and overweight vehicle surcharge, a supplemental unregistered vehicle fine for knowingly failing to register a vehicle within 90 days of becoming a Colorado resident, and increases the amount of the late fee for motor vehicle registration. Effective: March 2, 2009

SB09-150 - Purchase-money lien prioritization. Gives a perfected purchase-money lien on a motor vehicle priority over any other lien as well as priority in the proceeds if the purchase-money lien is filed within 30 days after the vehicle owner receives possession of the vehicle. Effective: April 22, 2009

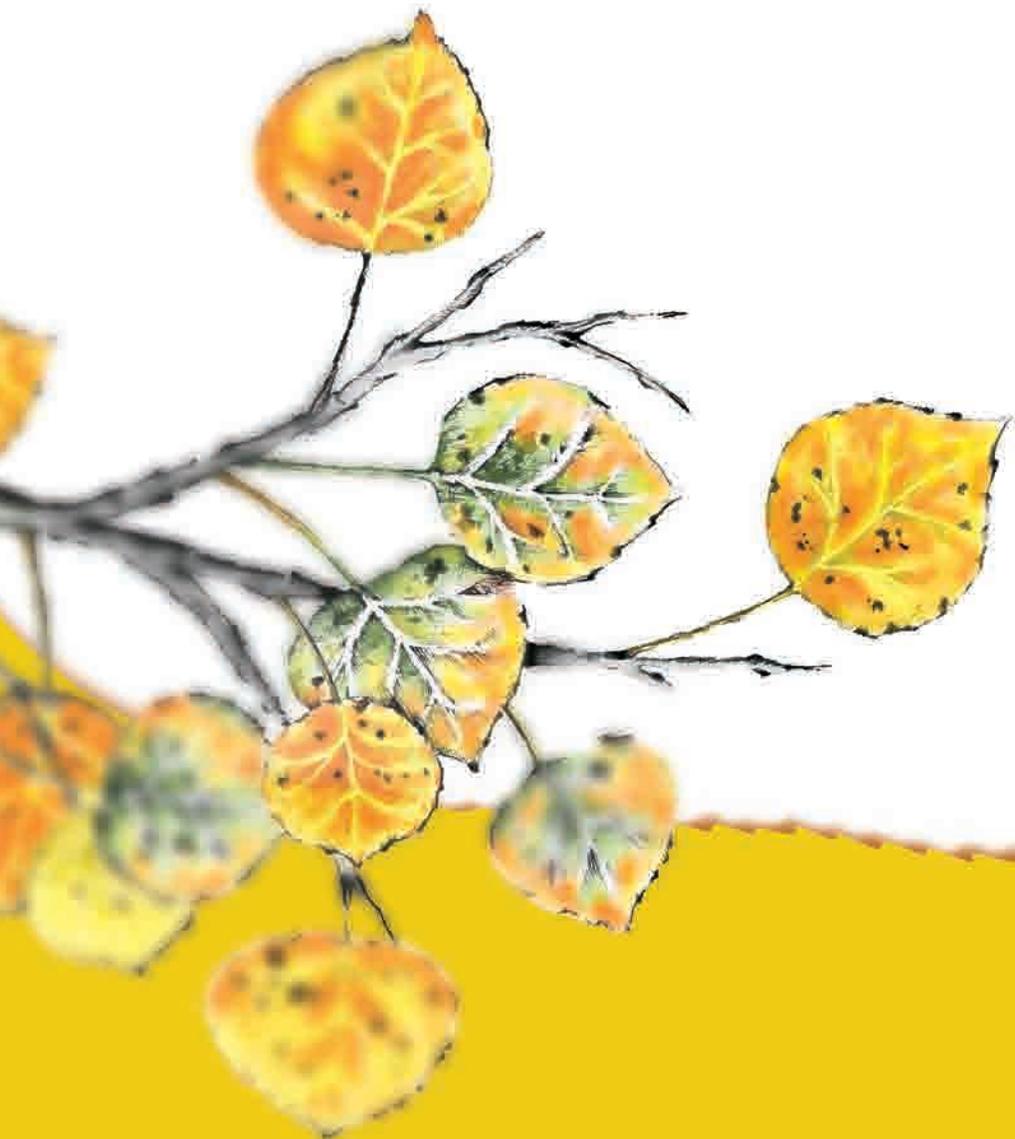
SB09-161 - Colorado Ski Country special license plate. Beginning January 1, 2010, makes available the Colorado Ski Country special license plate for motor vehicles that do not exceed 16,000 pounds. Effective: June 3, 2009

SB09-175 - Issuance of special license plates. Provides an additional option of authorization for applicants to receive Raptor Education license plates. Extends the time period to July 1, 2011, for the sponsoring organizations of the following license plates to achieve an issuance of 3,000 plates before retirement by the department: "Support Public Education"; "Colorado Kids First"; "Italian-American Heritage"; "Share the Road"; "Colorado Horse Development Authority"; and "Colorado Carbon Fund". Vehicles registered with these plates after July 1, 2011 may continue to use the special plates under certain conditions. Effective: July 1, 2009



ALCOHOLIC BEVERAGES

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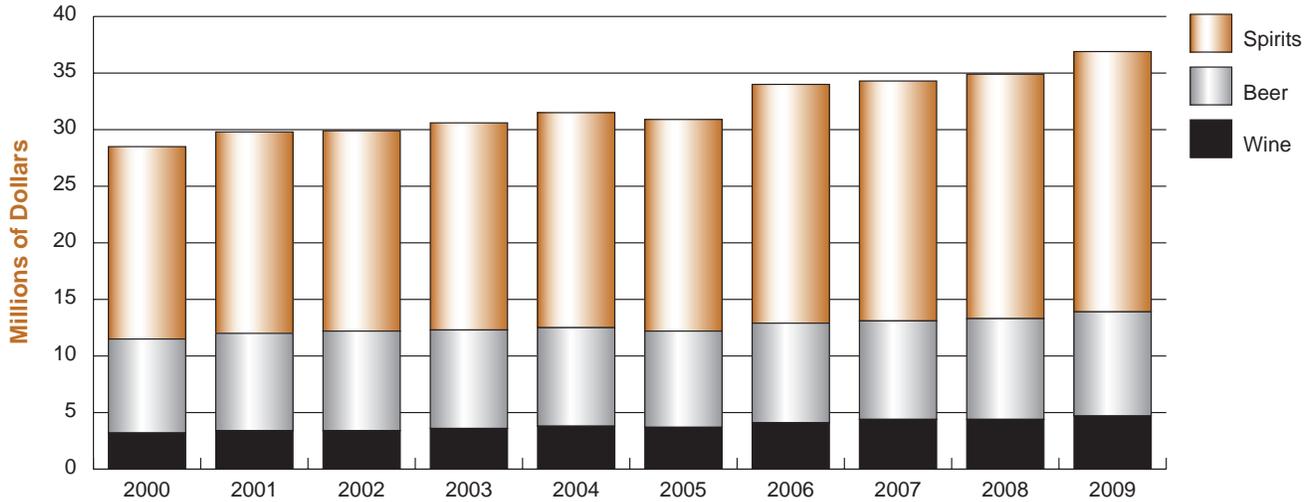




Alcoholic Beverage Excise Taxes and License Fees Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
State License Fees	\$2,753,906	\$2,859,654	\$3,202,963	\$3,092,183	\$2,946,077
85% Liquor Licenses (from local government)	2,831,179	2,921,028	2,983,506	3,024,245	3,011,155
Total Net License Fees	\$5,585,085	\$5,780,682	\$6,186,469	\$6,116,428	\$5,957,232
3.2% Beer Tax	\$569,287	\$590,164	\$582,595	\$571,021	\$438,158
Repeal Beer Tax	7,902,061	8,231,398	8,146,423	8,289,409	8,711,253
Hard Cider Tax	10,104	11,941	14,481	13,326	17,372
Wine Tax	3,734,418	4,101,175	4,379,795	4,422,560	4,716,512
Spiritous Liquors Tax	18,728,430	21,174,905	21,245,452	21,605,517	22,946,579
Total Net Tax Receipts	\$30,944,300	\$34,109,583	\$34,368,746	\$34,901,833	\$36,829,874
Total Net Revenues	\$36,529,385	\$39,890,265	\$40,555,215	\$41,018,261	\$42,787,106

Excise Tax Revenues Fiscal Years 2000 to 2009



Spirits	17.0	17.8	17.7	18.3	19.0	18.7	21.1	21.2	21.6	23.0
Beer	8.3	8.6	8.8	8.7	8.7	8.5	8.8	8.7	8.9	9.2
Wine	3.2	3.4	3.4	3.6	3.8	3.7	4.1	4.4	4.4	4.7



Taxable Gallons of Beer, Wine and Spirits Fiscal Years 2000 to 2009

Year	Beer	Wine	Spirits
2009	114,367,629	15,011,103	10,059,779
2008	110,755,376	14,048,006	9,471,859
2007	109,112,723	13,934,446	9,314,007
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

Liquor Licenses in Force by Type Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
3.2% Beer Importers License (non-resident)	15	15	16	13	14
3.2% Beer Importers License (resident)	0	0	0	0	0
3.2% Beer Manufacturer	6	6	7	7	6
3.2% Beer Manufacturer (non-resident)	5	6	6	5	6
3.2% Retail Beer	1,776	1,757	1,753	1,751	1,693
3.2% Special Events Permit	98	102	69	82	67
3.2% Wholesale Beer	40	43	41	44	40
Arts Liquor	36	40	44	49	49
Bed and Breakfast Permit	58	56	58	55	55
Beer and Wine	309	339	376	399	424
Beer, Wine, & Spirituous Liquor Special Events Permit	2,078	1,956	2,085	2,305	3,189
Brew Pub	81	75	75	86	84
Club Liquor	216	215	206	202	197
Hotel & Restaurant Liquor	4,060	4,237	4,277	4,332	4,294
Hotel & Restaurant—Optional Premises	242	245	232	261	254
Importer—Malt Liquor	57	58	59	59	61
Importer—Vinous & Spirituous Liquor	380	396	411	428	435
Limited Winery	70	87	93	115	119
Liquor-License Drug Store	20	17	14	14	11
Malt Liquor Manufacturer (non-resident)	26	27	26	27	27
Manufacturer—Brewery	20	23	23	26	28
Manufacturer—Distillery/Rectifier	3	5	6	10	13
Manufacturer—Winery	5	3	2	2	5
Optional Premises	43	46	50	58	59
Public Transportation Liquor	35	33	32	30	30
Racetrack Liquor	7	8	9	8	6
Resort Complex	10	9	10	11	12
Retail Gaming Tavern	27	26	28	25	20
Retail Liquor Store	1,587	1,638	1,639	1,644	1,600
Tavern Liquor	1,452	1,462	1,444	1,471	1,415
Wholesale Beer	57	67	62	66	70
Wholesale Liquor	62	67	77	84	90
Wine Delivery Permit	331	460	767	951	1,055
Total Licenses	13,212	13,524	13,997	14,620	15,428



Violations of the Liquor Code and 3.2% Beer Act Fiscal Years 2005 to 2009

Actions	2005	2006	2007	2008	2009
State Administrative Actions	64	173	191	248	320
State Revocations	1	0	0	3	1
State Suspensions	61	93	71	78	115
State Denials	0	2	1	1	3
Division-Filed Court Cases	456	270	292	340	512
Division-Assisted Local Hearings	2	11	9	11	13
Totals	584	549	564	681	964

Active County-Issued State Liquor Licenses Fiscal Years 2005 to 2009

County	2005	2006	2007	2008	2009	County	2005	2006	2007	2008	2009
Adams	513	566	541	564	555	Lake	39	42	35	38	33
Alamosa	49	52	51	52	49	Larimer	526	558	542	560	577
Arapahoe	817	875	858	885	877	Las Animas	69	68	63	67	64
Archuleta	47	52	51	60	54	Lincoln	17	19	18	20	17
Baca	10	11	10	10	11	Logan	45	48	43	43	42
Bent	16	14	15	16	15	Mesa	245	286	261	253	245
Boulder	527	582	547	551	554	Mineral	17	18	18	20	20
Broomfield	83	90	85	85	88	Moffat	42	41	37	39	40
Chaffee	77	86	80	83	85	Montezuma	74	74	69	70	62
Cheyenne	10	10	10	9	10	Montrose	88	104	91	89	82
Clear Creek	50	53	43	45	44	Morgan	68	70	66	66	60
Conejos	20	18	17	17	19	Otero	57	60	58	54	54
Costilla	20	23	21	21	18	Ouray	37	41	41	47	49
Crowley	9	8	8	8	7	Park	43	47	46	48	48
Custer	20	20	20	25	24	Phillips	13	14	13	16	13
Delta	72	98	70	73	74	Pitkin	161	159	153	153	147
Denver	1,408	1,578	1,511	1,533	1,512	Prowers	44	44	46	44	40
Dolores	13	13	15	15	12	Pueblo	371	370	353	353	348
Douglas	307	336	342	358	352	Rio Blanco	29	31	32	33	32
Eagle	258	272	268	272	274	Rio Grande	46	47	45	43	39
El Paso	930	984	956	966	939	Routt	135	146	144	145	140
Elbert	19	21	21	22	17	Saguache	25	23	22	24	19
Fremont	98	101	92	89	86	San Juan	22	23	23	24	23
Garfield	177	190	190	193	191	San Miguel	67	67	65	68	65
Gilpin	40	38	37	35	33	Sedgwick	11	11	10	10	11
Grand	113	113	106	119	116	Summit	225	227	216	215	213
Gunnison	117	116	113	117	122	Teller	79	74	76	71	63
Hinsdale	17	17	17	19	16	Washington	9	9	11	9	10
Huerfano	42	43	46	43	39	Weld	354	354	357	351	350
Jackson	13	14	14	13	13	Yuma	29	28	29	31	29
Jefferson	855	916	885	886	868	State Totals	9,922	10,622	10,215	10,367	10,187
Kiowa	5	5	5	4	4	Special Event Licenses					
Kit Carson	29	28	29	22	22	Liquor	2,078	1,956	2,085	2,305	3,189
La Plata	154	176	158	153	152	3.2% Beer	98	102	69	82	67



AUTO DEALER LICENSING

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Auto Dealer Licensing—Fiscal Years 2005 to 2009

Licensing Activities	2005	2006	2007	2008	2009
Dealer Licenses Processed 1/ 2/	19,664	20,865	23,446	21,896	5,170
Dealer License Revenues	\$1,813,174	\$2,276,383	\$1,025,100	\$995,170	\$1,154,500
Salesperson Licenses Processed 3/					15,099
Salesperson License Revenues			\$1,095,425	\$1,050,740	\$1,055,235

1/ Dealer licenses are issued to New Motor Vehicle Dealers, Used Motor Vehicle Dealers, Manufacturers, Manufacturer Representatives, Manufacturer Distributors, Buyer Agents, Wholesalers, and Wholesaler Auctions. Beginning in FY2008 all classes of Powersports licenses are included. These totals also include other license transactions detailed below.

2/ Prior to FY2009, the number of Dealer Licenses Processed included all Salesperson Licenses Processed

3/ Prior to FY2007, the Dealer License Revenues included Salesperson License revenues

DEALER LICENSES ISSUED

License Types	FY 2009	License Types	FY 2009
Buyer Agent - Original	2	Wholesale Auction - Renewal	4
Buyer Agent - Renewal	9	Wholesale Auction - Power sports - Original	0
Dealers - New - Original	33	Wholesale Auction - Power sports - Renewal	0
Dealers - New - Renewal	719	Wholesalers - Original	58
Dealers - New - Power sports - Original	49	Wholesalers - Renewal	424
Dealers - New - Power sports - Renewal	42	Wholesalers - Power sports - Original	0
Dealers - Used - Original	140	Wholesalers - Power sports - Renewal	0
Dealers - Used - Renewal	1,437	Additional Location	312
Dealers - Used - Power sports - Original	22	Power sports - Additional Location	10
Dealers - Used - Power sports - Renewal	11	Ownership Change	59
Manufacturers - Original	48	Power sports - Ownership Change	0
Manufacturers - Renewal	240	Name Change	34
Manufacturers - Power sports - Original	4	Power sports - Name Change	1
Manufacturers - Power sports - Renewal	0	Off-Premise	845
Manufacturers Distributor - Original	14	Power sports - Off Premise	0
Manufacturers Distributor - Renewal	50	Address Change	134
Mfr's. Distributor - Power sports - Original	2	Power sports - Address Change	2
Mfr's. Distributor - Power sports - Renewal	0	Class Change	68
Manufacturer Distributor Branch - Original	0	Power sports - Class Change	1
Manufacturer Distributor Branch - Renewal	0	Temp Out of State - Dealer	0
Mfr. Distributor Branch - Power sports Original	0	Sub-Total	5,170
Mfr. Distributor Branch - Power sports - Renewal	0	Salespersons - Original	3,267
Manufacturers Rep - Original	99	Salespersons - Renewal	7,561
Manufacturers Rep - Renewal	287	Salespersons - Multiple	1,388
Manufacturers Rep - Power sports - Original	5	Salespersons - Reissue	2,883
Manufacturers Rep - Power sports - Renewal	0	Sub-Total	15,099
Wholesale Auction - Original	4	Total	20,269

INVESTIGATION ACTIVITY

	FY 2009
Complaints Received	2,833
Investigations Completed	2,653
Violations Resolved	389
Verbal Warning	756
Written Warning	194
Criminal/Administrative Action	397
All Others	33
Compliance Inspections	705

DEALER BOARD FINES

	FY 2009		
	FINES IN ABEYANCE	FINES IMPOSED	PAYMENTS
Total	\$229,500	\$80,550	\$66,250



CIGARETTE AND TOBACCO PRODUCTS

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Distribution of Net Cigarettes Tax Collections 1/ Fiscal Years 2000 to 2009

Year	City/County Share Collections	State Share Collections	Heath-Related Programs Collections	Total Collections
2009	\$14,074,651	\$29,933,807	\$145,182,542	\$189,191,000
2008	14,645,688	30,915,717	150,305,667	195,867,072
2007	14,559,053	32,449,749	155,080,585	202,089,387
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

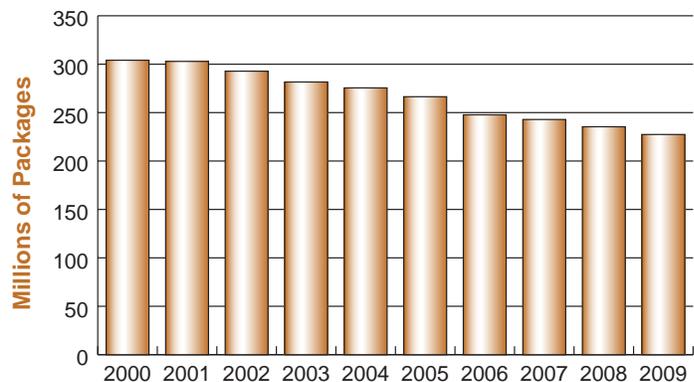
1/Based on time of distribution rather than entitlement per statute

Tobacco Products Tax Collections Fiscal Years 2000 to 2009

Years	Gross General Fund Collections	Refunds and Short Checks	Heath-Related Programs Collections	Total Net Collections
2009	\$13,921,765	(\$99,481)	\$14,152,026	\$27,974,310
2008	12,309,295	(39,916)	12,562,076	24,831,455
2007	12,671,979	(35,949)	12,937,473	25,573,503
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

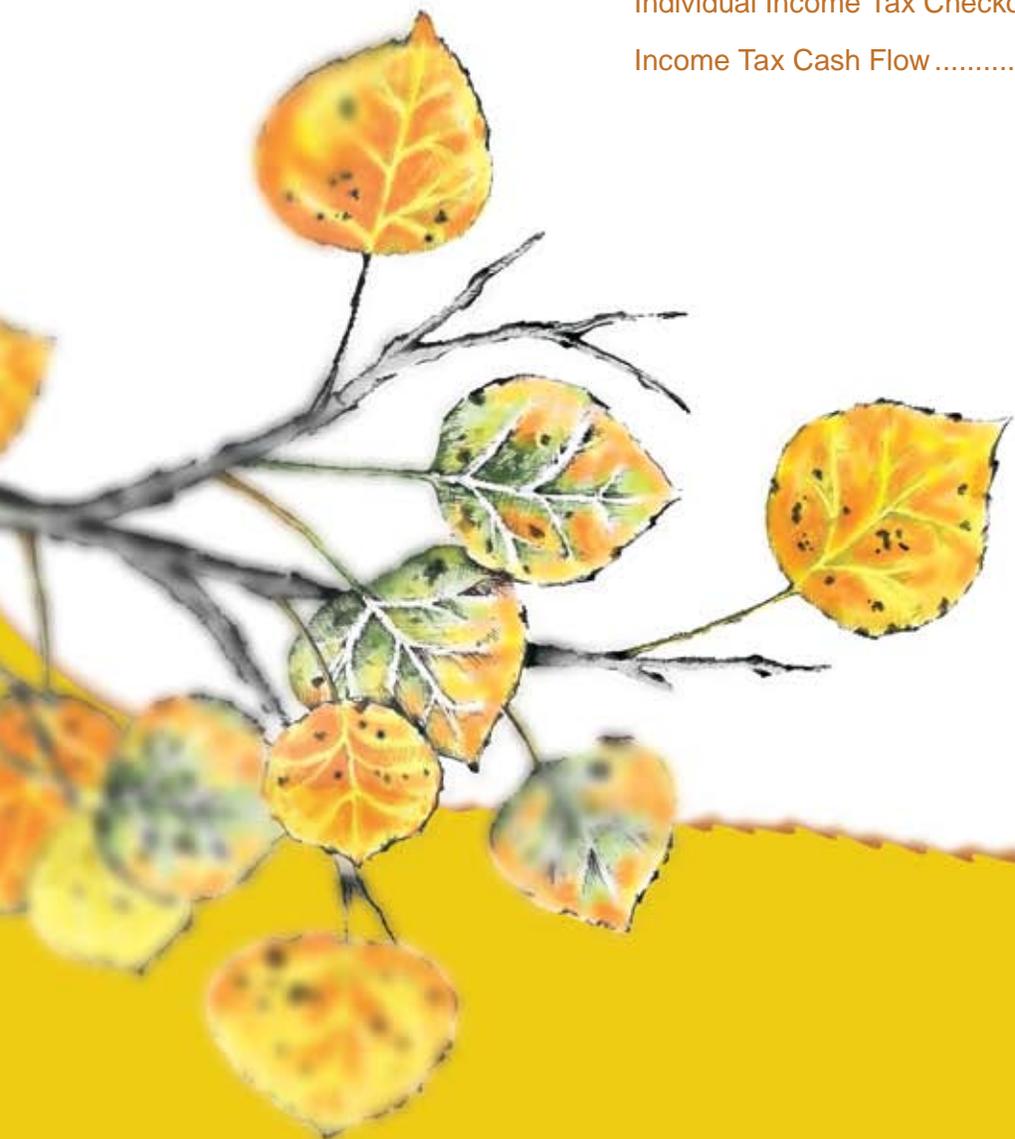
Packages of Cigarettes Taxed Fiscal Years 2000 to 2009

Year	Millions of Packages
2009	227.4
2008	235.4
2007	242.9
2006	247.7
2005	266.4
2004	275.5
2003	281.6
2002	292.8
2001	302.9
2000	304.1





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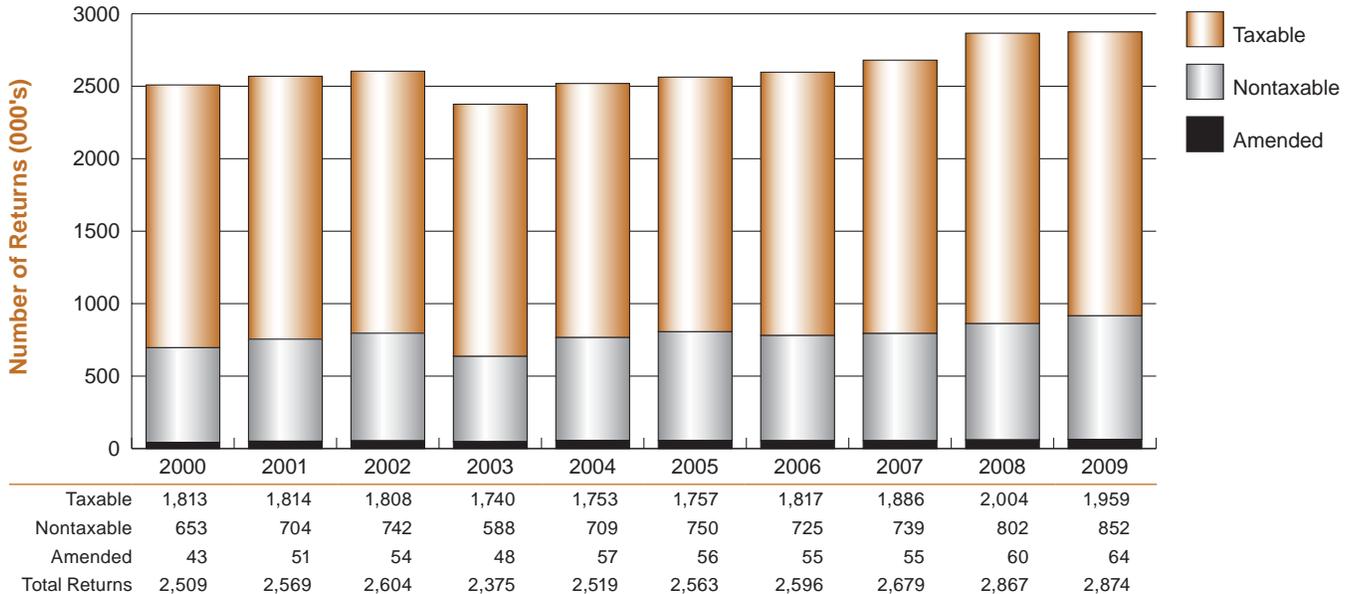




Taxable and Nontaxable Returns Fiscal Years 2005 to 2009

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2009	1,911,336	24,157		22,971	1,958,464
2008	1,957,081	25,610		22,148	2,004,839
2007	1,841,179	23,252		21,095	1,885,526
2006	1,776,399	20,830		19,892	1,817,121
2005	1,722,804	16,965		17,305	1,757,074
Nontaxable					
2009	550,973	24,122	241,808	35,318	852,221
2008	533,090	21,916	213,350	33,688	802,044
2007	492,553	19,270	189,652	37,273	738,748
2006	507,057	21,120	171,620	24,892	724,689
2005	487,743	12,357	219,688	29,786	749,574
Amended					
2009	61,150			2,544	63,694
2008	57,040			2,673	59,713
2007	51,990			2,677	54,667
2006	52,210			2,460	54,670
2005	53,917			2,378	56,295
Totals					
2009	2,523,459	48,279	241,808	60,833	2,874,379
2008	2,547,211	47,526	213,350	58,509	2,866,596
2007	2,385,722	42,522	189,652	61,045	2,678,941
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

Taxable, Nontaxable, and Amended Income Tax Returns Fiscal Years 2000 to 2009





Tax Credits Fiscal Years 2008 and 2009

INDIVIDUAL AND FIDUCIARY

Tax Credits	2008		2009		% Change in Amount	% Change in Filings
	Amount	Filings	Amount	Filings		
Enterprise Zone Credits	\$19,199,532	18,564	\$18,609,912	18,244 1/	-3%	-2%
Child Care Credit	4,193,622	39,287	3,917,780	36,802	-7%	-6%
Alternative Fuel Credit	12,519,754	6,727	9,842,546	6,219	-21%	-8%
Gross Conservation Easement Credit	90,406,166	2,254	53,124,970	2,569	-41%	14%
Other Credits	188,618,806	93,778	176,291,014	96,137 2/	-7%	3%
Total	\$314,937,880	160,610	\$261,786,222	159,971	-17%	0%

CORPORATE

Tax Credits	2008		2009		% Change in Amount	% Change in Filings
	Amount	Filings	Amount	Filings		
Alternative Fuel Credit	\$162,584	20	\$369,454	30 3/	127%	50%
Enterprise Zone Investment	21,300,508	886	37,970,175	951	78%	7%
Enterprise Zone Employee	2,797,303	221	2,426,189	260	-13%	18%
Enterprise Zone Contribution Credits	642,482	291	677,142	315	5%	8%
Other Enterprise Zone Credits	2,764,316	148	3,031,222	137	10%	-7%
Investment Tax	728,396	1,366	792,989	1,427	9%	4%
Gross Conservation Easement Credit	8,005,975	89	2,053,398	126	-74%	42%
Other Credits	1,840,186	146	1,455,761	155 4/	-21%	6%
Total	\$38,241,750	3,167	\$48,776,330	3,401	28%	7%

1/ Includes credit for: enterprise zone investment, enterprise zone new business facility employee, enhanced rural enterprise zone new business facility employee, enterprise zone agricultural employee processing, enhanced rural enterprise zone agricultural employee processing, enterprise zone employee health insurance, contribution to enterprise zone administrator and other enterprise zone credits.

2/ Includes credit for: taxes paid to another state, plastic recycling investment, previous year minimum tax, 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 (carry forward), long term care insurance, contaminated land redevelopment, low-income housing, weather related livestock sale (carry forward) and aircraft manufacturer new employee credit.

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

4/ Includes credit for: old investment tax, crop and livestock contribution, 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, weather related livestock sale (carry forward), Colorado coal and aircraft manufacturer new employee.



Returns Filed for Old Age Property Tax and Heat Credits Fiscal Years 2000 to 2009

Year	Number of Returns	Amount of Refund/Credit	Average Credit
2009	26,058 ^{1/}	\$8,290,629	\$318
2008	36,200	8,728,936	241
2007	30,399	8,255,633	272
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

^{1/}The system used to count the number of returns has changed. The new system showed a lower, but more accurate, count of PTC rebates granted

Alternative Minimum Tax Fiscal Years 2000 to 2009

Year	Alternative Minimum Tax
2009	\$5,482,504
2008	2,794,482
2007	3,031,765
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



Refunds Issued Fiscal Years 2000 to 2009

	Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds 2/	Total Refunds 3/	Average Refund Per Return
Individual Income Tax: 1/						
	2009	1,627,969	\$886,094,559	\$0	\$886,094,559	\$544
	2008	1,605,757	754,568,783	21,472	754,590,255	470
	2007	1,515,582	663,493,759	2,189,509	665,683,268	439
	2006	1,736,611	616,430,101	38,146,660	654,576,761	377
	2005	1,501,809	622,318,795	0	622,318,795	414
	2004	1,491,394	605,755,973	276,768	606,032,741	406
	2003	1,531,147	587,526,797	66,124,885	653,651,682	427
	2002	2,018,443	361,417,265	782,554,572	1,143,971,837	567
	2001	1,971,183	301,310,149	905,421,565	1,206,731,714	612
	2000	1,888,284	366,072,114	643,343,668	1,009,415,782	535
Fiduciary:						
	2009	2,540			\$7,201,770	\$2,835
	2008	1,365			5,701,242	4,177
	2007	1,296			6,977,925	5,384
	2006	985			3,483,922	3,537
	2005	778			6,404,921	8,233
	2004	788			1,895,376	2,405
	2003	1,043			2,827,158	2,711
	2002	1,309			3,344,919	2,555
	2001	1,426			2,885,166	2,023
	2000	1,601			3,048,685	1,904
Corporate Income Tax:						
	2009	4,784			\$139,980,241	\$29,260
	2008	3,649			87,123,679	23,876
	2007	3,349			64,340,656	19,212
	2006	3,500			76,923,668	21,978
	2005	3,190			52,373,337	16,418
	2004	3,572			96,304,491	26,961
	2003	4,179	\$104,924,364	\$343,819	105,268,183	25,190
	2002	4,326	121,040,782	3,841,976	124,882,758	28,868
	2001	4,177			82,839,916	19,832
	2000	4,319			72,267,181	16,732

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/ This column reflects the dollar amount for refunds administered through income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution.

3/ The Total Refund column reflects all refunds including those processed per Article X, Section 20.



Individual Income Tax Checkoffs Number of Returns and Donations Fiscal Years 2005 to 2009

Nongame Wildlife

Year	No. of donations	Amount	Average
2009	18,954	\$210,200	\$11.09
2008	22,076	242,665	10.99
2007	23,190	244,748	10.55
2006	28,398	291,228	10.26
2005	29,538	288,330	9.76

Special Olympics

Year	No. of donations	Amount	Average
2009	12,980	\$139,097	\$10.72
2008	15,368	166,004	10.80
2007	16,361	170,329	10.41
2006	19,681	195,206	9.92
2005	21,825	212,153	9.72

Domestic Abuse

Year	No. of donations	Amount	Average
2009	16,588	\$176,729	\$10.65
2008	19,026	195,062	10.25
2007	20,450	211,548	10.34
2006	25,119	248,252	9.88
2005	26,121	252,723	9.68

Homeless Prevention

Year	No. of donations	Amount	Average
2009	14,977	\$162,059	\$10.82
2008	15,860	152,482	9.61
2007	16,816	164,609	9.79
2006	19,702	175,884	8.93
2005	21,278	189,856	8.92

Western Slope Veterans' Cemetery

Year	No. of donations	Amount	Average
2009	6,133	\$41,802	\$6.82
2008	8,016	52,062	6.49
2007	7,960	53,540	6.73
2006	9,292	57,766	6.22
2005	10,028	61,442	6.13

Pet Overpopulation Fund

Year	No. of donations	Amount	Average
2009	16,839	\$183,716	\$10.91
2008	20,831	226,117	10.85
2007	20,057	213,563	10.65
2006	21,968	210,864	9.60
2005	20,357	183,398	9.01

Colorado Healthy Rivers Fund

Year	No. of donations	Amount	Average
2009	11,611	\$97,482	\$8.40
2008	10,515	80,192	7.63
2007	10,601	83,003	7.83
2006	11,971	85,711	7.16
2005	12,761	90,059	7.06

Alzheimer's Association Fund

Year	No. of donations	Amount	Average
2009	11,715	\$117,685	\$10.05
2008	12,578	127,122	10.11
2007	12,295	121,807	9.91
2006	13,123	116,711	8.89

Military Family Relief Fund

Year	No. of donations	Amount	Average
2009	14,779	\$213,982	\$14.48
2008	17,159	254,827	14.85
2007	16,418	229,126	13.96
2006	16,695	207,248	12.41

Colorado Easter Seals Fund

Year	No. of donations	Amount	Average
2009	5,943	\$40,476	\$6.81
2008	7,316	48,893	6.68
2007	6,738	47,950	7.12

Multiple Sclerosis Fund

Year	No. of donations	Amount	Average
2009	9,331	\$86,978	\$9.32
2008	11,404	116,656	10.23
2007	10,794	105,092	9.74

Colorado Breast and Women's Reproductive Cancer Fund

Year	No. of donations	Amount	Average
2009	12,668	\$115,009	\$9.08
2008	14,050	128,311	9.13

The Adult Stem Cell Cure Fund 1/

Year	No. of donations	Amount	Average
2009	9,694	\$70,834	\$7.31

The 9Heath Fair Fund 1/

Year	No. of donations	Amount	Average
2009	7,499	\$53,814	\$7.18

Totals 2/

Year	No. of donations	Amount	Average
2009	169,711	\$1,709,863	\$10.08
2008	190,021	1,917,134	10.09
2007	189,036	1,834,464	9.70
2006	199,346	1,793,169	9.00
2005	178,293	1,529,271	8.58

1/ This income tax checkoff is new and reflects collections from January 2009 through June 2009.

2/ The category TOTALS includes the number and amount of checkoffs that no longer meet the criteria for inclusion on income tax forms. These checkoffs are not listed on this page.



Income Tax Cash Flow

Fiscal Years 2000 to 2009 (Millions of Dollars)

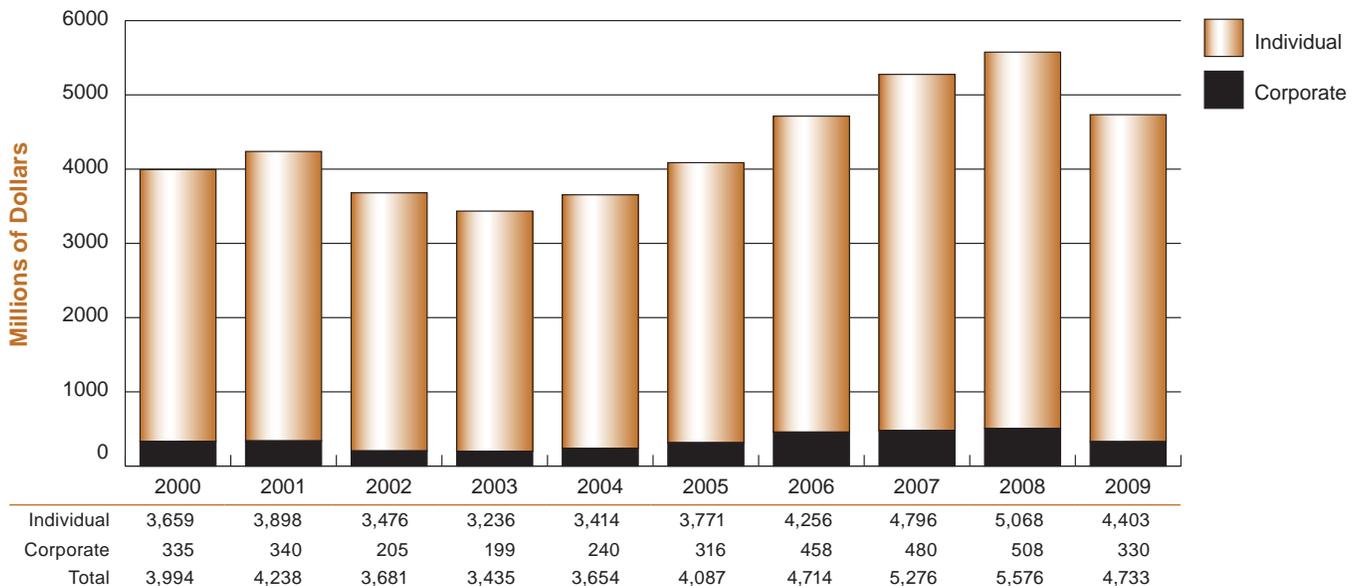
Year	Tax Withheld	Estimated Payments	Cash with Returns 1/	Gross Collections	Adjustments 2/	Refunds	Net Collections
Individual Tax 3/							
2009	\$3,919.9	\$862.8	\$522.8	\$5,305.5	\$13.2	\$888.9	\$4,403.4
2008	3,935.9	1,220.0	675.5	5,831.4	11.9	751.5	5,068.0
2007	3,685.2	1,177.2	608.6	5,471.0	8.2	666.9	4,795.9
2006	3,448.2	946.2	525.2	4,919.6	6.7	653.9	4,259.0
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
Corporate Tax							
2009	\$0.0	\$406.6	\$63.3	\$470.0	\$0.4	\$140.0	\$329.6
2008	0.0	512.1	83.7	595.8	0.6	87.1	508.1
2007	0.0	483.5	60.5	544.0	0.2	64.3	479.5
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

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





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LIMITED STAKES GAMING

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Limited Stakes Gaming Fund Distribution Fiscal Years 2005 to 2009

	FY 2005	FY 2006	FY 2007	FY 2008	FY2009
Limited Gaming Revenue	\$100,571,614	\$108,017,575	\$116,034,393	\$112,074,885	\$97,445,021
Commission/Division Expenses	8,379,344	8,701,436	9,012,969	10,318,448	11,251,725
Total Amount Distributed	92,930,205	100,147,466	106,356,714	100,591,698	85,281,086
State General Fund	40,238,779	17,464,148	6,547,293	0	2,811,210
Local Government Gaming Impact Fund	6,040,463	6,509,585	6,913,186	6,538,460	5,543,271
Department of Transportation	0	0	5,259,411	14,292,757	10,127,274
Tourism Promotion Fund	185,860	19,000,000	19,676,799	20,107,662	15,578,699
State Historical Society	26,020,457	28,041,290	29,779,880	28,165,675	23,878,704
State Council on the Arts Cash Fund		1,500,000	1,553,432	1,587,447	1,200,026
Film Incentives Cash Fund		600,000	621,373	634,979	180,011
New Jobs Incentives Cash Fund		3,000,000	3,106,863	3,174,894	1,400,052
Bioscience Discovery Evaluation Grant Program		2,000,000	2,500,000	0	4,500,000
Clean Energy Fund			7,000,000	3,959,650	0
Office of Economic Development Film Commission					300,000
Innovative Higher Ed Research Fund					1,000,000

Limited Gaming Counties:

Gilpin County	8,893,755	9,616,921	10,317,452	9,773,892	8,196,195
Teller County	2,257,869	2,400,775	2,445,354	2,297,112	2,037,536

Limited Gaming Cities:

City of Black Hawk	6,587,172	7,110,170	7,530,055	7,172,188	6,056,663
Central City	824,291	903,931	1,067,821	972,722	773,499
City of Cripple Creek	1,881,558	2,000,646	2,037,795	1,914,260	1,697,946

Limited Stakes Gaming Revenues and Expenditures 1/ Fiscal Year 2009

Limited Gaming Revenues	\$97,445,021
Plus:	
Fiscal Year 2007 Escrow	2,119,297
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	11,251,725
Fiscal Year 2008 Escrow	3,031,507
Net Total Available for Distribution	\$85,281,086

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



LOTTERY

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Lottery Fund Distribution	38
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Lottery Sales Distribution—(dollars in millions) Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
Cash 5	\$15.1	\$16.9	\$17.4	\$19.1	\$20.8
Lotto	38.3	38.3	39.8	41.1	43.6
Powerball	80.9	119.8	101.5	109.6	100.7
Scratch	282.7	293.0	297.0	336.0	328.3
Total	\$417.0	\$468.0	\$455.7	\$505.8	\$493.4

Lottery Fund Distribution—(dollars in millions) Fiscal Years 2005 to 2009

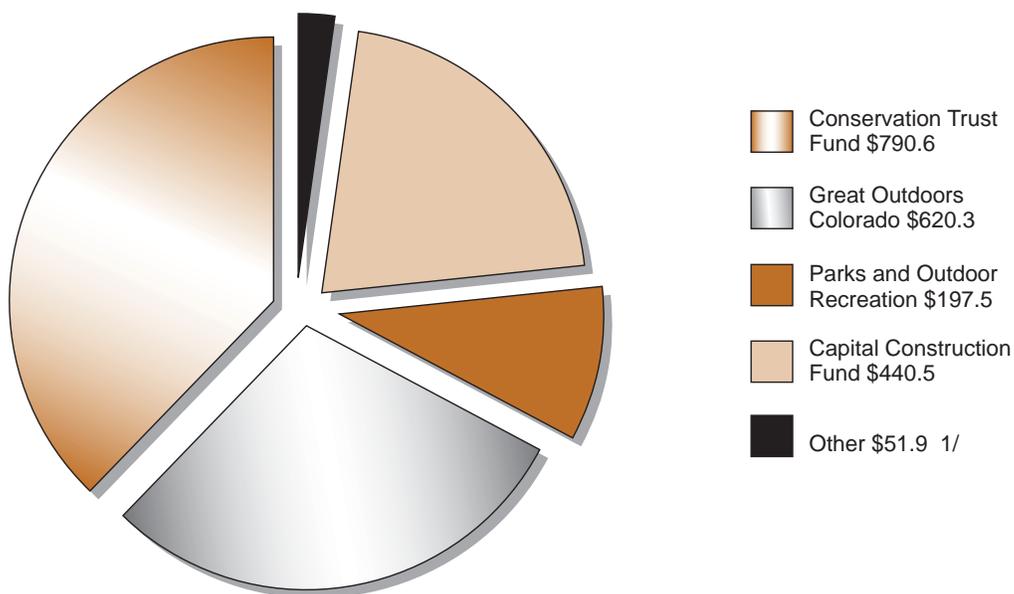
	2005	2006	2007	2008	2009
Conservation Trust Fund	\$41.5	\$50.2	\$47.6	\$48.9	\$47.8
Great Outdoors Colorado	50.1	50.2	51.3	53.1	54.3
Parks & Outdoor Recreation	10.4	12.6	11.9	12.2	12.0
State Public School Fund 1/	1.7	12.6	8.2	N/A	N/A
Lottery Contingency Reserve Fund 2/	N/A	N/A	N/A	1.5	N/A
Public School Capital Construction Fund 3/	N/A	N/A	N/A	N/A	5.5
General Fund	0.0	0.0	0.0	0.0	0.0
Capital Construction Fund	0.0	0.0	0.0	0.0	0.0
Totals	\$103.7	\$125.6	\$119.0	\$115.7	\$119.6

1/ This fund existed from 2002-2007

2/ This fund replaced the State Public School Fund in 2008 and existed for one year

3/ This fund replaced the Lottery Contingency Reserve Fund in 2009

Aggregate Lottery Fund Distribution Fiscal Years 1993 to 2009



1/ the "Other" category includes General Fund, State Public School Fund, Lottery Contingency Reserve Fund and Public School Capital Construction Fund distributions



MOTOR FUELS State Motor Fuel Gallons and Receipts 40





State Motor Fuel Gallons and Receipts 1/ Fiscal Years 2006 to 2009

Year		2006	2007	2008	2009
GASOLINE/GASOHOL	Gross Gallons	2,158,541,330	2,162,040,412	2,209,843,900	2,112,254,297
	Exemptions/Deductions	86,588,497	93,032,298	107,995,352	95,674,957
	Refunds	16,931,862	18,084,499	20,216,232	13,821,825
	Net Gallons	2,055,020,971	2,050,923,615	2,081,632,316	2,002,757,515
DIESEL	Gross Gallons	681,238,470	678,476,746	721,081,645	627,044,488
	Exemptions/Deductions	97,949,848	103,508,480	123,657,407	88,856,472
	Refunds	27,054,282	29,153,082	32,260,314	24,157,367
	Distributed to Other States	16,951,514	22,841,419	24,780,422	19,895,103
Net Gallons	539,282,824	545,815,184	565,163,924	514,030,649	
ALTERNATIVE FUELS 2/	Gross Gallons	6,583,320	13,727,073	8,310,525	5,063,055
	Exemptions/Deductions	5,098,344	9,791,610	4,297,578	3,165,775
	Net Gallons	1,484,976	3,935,463	4,012,947	1,897,280
AVIATION GASOLINE	Gross Gallons	6,341,762	6,589,083	5,043,554	4,999,677
	Exemptions/Deductions	1,129,378	1,127,509	184,558	536,097
	Refunds	71,315	144,010	71,763	300,683
	Net Gallons	5,141,069	5,317,564	4,787,233	4,162,897
AVIATION JET FUEL	Gross Gallons	396,326,668	300,511,184	276,227,462	214,699,584
	Exemptions/Deductions	353,968,173	257,043,761	233,457,450	179,394,194
	Refunds	4,340,994	31,158,280	8,756,530	4,288,620
	Net Gallons	38,017,502	12,309,143	34,013,482	31,016,770
SUMMARY	Gross Gallons Total	3,249,031,550	3,161,344,498	3,220,507,086	2,964,061,101
	Exemptions/Deductions Total	544,734,240	464,503,657	469,592,346	367,627,495
	Refunds Total	48,398,453	78,539,872	61,304,839	42,568,495
	Distributed to Other States	16,951,514	22,841,419	24,780,422	19,895,103
	Net Gallons Total	2,638,947,342	2,618,300,969	2,689,609,902	2,553,865,111
RECEIPTS	Net Gasoline/Gasohol @22 cents	\$425,760,924	\$480,159,622	\$449,935,623	\$438,245,772
	Net Special Fuel @ 20.5 cents	104,993,911	123,364,946	116,794,105	104,836,721
	Net Aviation Gasoline @ 6 cents	287,912	266,677	260,436	212,128
	Net Aviation Jet Fuel @ 4 cents	2,173,935	856,055	1,397,754	1,242,428
	Net All Fuels Total	\$533,216,682	\$604,647,300	\$568,387,918	\$544,537,050

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 in FY2006 reflect gallons for six months between January and June 2006.



**MOTOR
VEHICLE**

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Ports of Entry Collections, Clearings, Weighings, and Permits Issued Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
Number of Trucks Cleared	3,858,858	3,531,677	3,465,135	3,284,156	3,108,563
Number of Trucks Cleared AVI 1/	393,362	526,847	628,937	669,059	638,400
Number of Trucks Cleared AVI/WIM 2/	1,524,914	1,911,079	2,254,736	2,531,518	2,146,207
Total Number of Trucks Cleared	5,777,134	5,969,603	6,348,808	6,484,733	5,893,170

1/ AVI = Automatic Vehicle Identification
2/ WIM = Weigh in Motion

Number of Trucks Weighed	4,930,889	5,016,784	5,423,400	5,525,622	4,968,423
Special Fuel Permits	6,197	5,986	6,806	6,571	6,162
Number of Health and Brand Inspections	22,727	21,055	19,664	17,784	15,117
Hazardous Material Permits	1,234	1,299	1,426	1,372	1,253
60-Day Permits	311	359	208	330	253
72-Hour Permits	12,532	12,802	13,028	12,232	12,167

Collections, Clearings, Weighings, and Permits Issued By Port Fiscal Year 2009

Port	Collections	Cleared	Weighed	60-Day	72-Hour
Cortez	\$431,154	221,162	115,983	1	859
Dumont	366,830	696,773	692,964	0	675
Fort Collins	506,827	1,029,887	925,610	5	1,675
Fort Morgan	316,013	691,417	495,544	13	1,275
Lamar	512,040	485,296	375,573	25	1,604
Limon	332,644	892,114	707,591	41	1,726
Loma	1,406,822	357,698	330,786	2	1,468
Loma-B 1/	309,990	234,506	105,095	0	238
Monument	311,634	812,308	795,245	0	547
Platteville	574,836	97,537	95,975	1	73
Trinidad	292,922	204,880	191,563	3	1,314
Trinidad-B 2/	7,788	81,305	87,662	0	71
Mobile Units	2,203,485	88,287	48,832	162	642
Total	\$7,572,984	5,893,170	4,968,423	253	12,167

1/ Joint port operation with Utah
2/ Joint port operation with New Mexico

Safety Inspection Activities—Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
Safety Inspections	32,442	30,228	24,579	20,608	24,476
Fixed	26,242	24,864	19,308	15,419	18,211
Mobile	6,200	5,364	5,271	5,189	6,265
Safety Citations Issued	11,925	13,779	12,810	11,507	11,430
Fixed	8,394	10,798	6,390	7,086	7,209
Mobile	3,531	2,981	4,408	4,421	4,221
Number of Trucks/Drivers Placed Out-of-Service	14,503	12,938	10,719	9,295	9,920
Fixed	10,401	9,729	7,759	6,259	6,797
Mobile	4,102	3,209	2,960	3,036	3,123
Out-of-Service Safety Violations	29,510	19,955	22,886	19,796	17,678
Fixed	20,068	10,154	15,852	12,549	11,294
Mobile	9,442	9,801	7,034	7,247	6,384

International Registration Plan (IRP) Registrations and Collections

FY 2009

Total Number of Colorado-Based IRP Vehicles	20,542
Registration Fees Collected in Colorado that Remained in Colorado	\$12,983,340
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$43,015,189
Total IRP Collection for Colorado	\$55,998,529



Traffic Penalty Assessments Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
Number of Penalty Assessments	178,257	187,679	180,904	184,712	171,735
Penalty Assessment Collections	\$11,392,201	\$12,251,763	\$11,669,084	\$13,098,173	\$21,063,780

Motor Vehicle Titles Received Fiscal Years 2005 to 2009

	2005	2006	2007	2008	2009
Title Applications Received	1,542,183	1,650,515	1,555,680	1,652,931	1,452,418
Title Revenues 1/	\$8,825,125	\$8,775,139	\$5,889,826	\$5,266,538	\$4,565,401

1/Title fee decreased by \$2.30 September 1, 2006 due to statutory repeal

Motor Vehicle Emissions Licenses and Collections Fiscal Years 2005 to 2009

Licenses:	2005	2006	2007	2008	2009
Stations Licensed	314	312	78	73	74
Stations Renewed	140	126	38	44	56
Mechanics Licensed	2,087	1,781	481	495	467
Mechanics Renewed	328	332	138	137	147
Total Licenses in Force	2,869	2,551	735	749	744
Collections:	2005	2006	2007	2008	2009
Station Licenses	\$4,160	\$3,376	\$1,540	\$670	\$935
Mechanic Licenses	14,255	12,655	6,625	4,305	3,855
Exempt Window Stickers		44,300	36,450	26,850	17,900
Vehicle Inspection Reports	355,313	306,993	264,143	224,429	218,323
Total Collections	\$373,728	\$367,324	\$308,758	\$256,254	\$241,013

Emissions Penalty Assessment Collections Calendar Years 2004 to 2008

	2004	2005	2006	2007	2008
	\$29,875	\$195,475	\$386,025	\$400,096	\$231,054



Driver Record Administration FISCAL YEARS 2005 - 2009

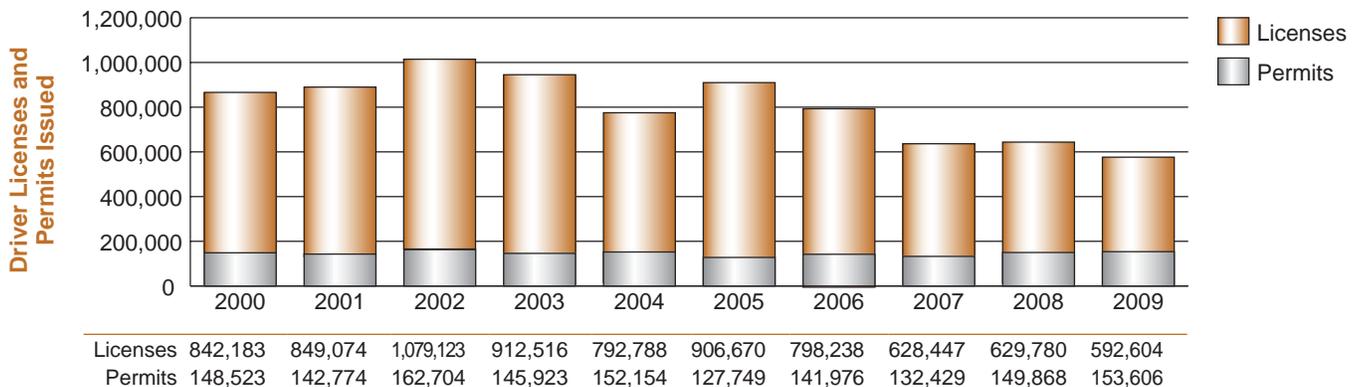
Restrains Actions:	2005	2006	2007	2008	2009
Excessive Points	14,952	14,447	11,432	11,949	15,405
Adult Impaired Driving Arrests	28,198	30,855	28,292	31,821	32,979
License on Hold by Another State	2,688	2,453	3,159	3,707	3,811
DUI Convictions	2,818	3,234	3,666	4,917	4,435
Habitual Traffic Offender	3,384	3,533	3,071	4,072	4,462
Accident Without Insurance	15,922	2,660	1,881	2,303	1,368
Driving Without Insurance	36,135	36,123	34,020	34,068	29,244
Vehicular Assault/Homicide	61	195	151	143	117
Controlled Substance Convictions	1,538	7,326	7,369	5,659	6,110
Underage Drinking and Driving	2,430	2,329	2,065	2,490	2,219
Underage Buy/Possess Alcohol	5,916	5,345	5,061	6,118	5,733
Child Support Arrears	17,360	19,975	20,468	19,760	18,692
Unpaid Ticket/Failure to Appear in Court	106,281	107,317	108,135	106,634	98,676
All Others	38,017	44,282	39,304	46,737	40,317
Total Restraints	275,700	280,074	268,074	280,378	263,568
License Reinstatements Processed 1/	154,374	139,406	123,257	155,713	138,368
1/ This is the total number of driver license reinstatements submitted to the Driver Control Section and Driver License Offices; however, not all resulted in fully reinstated licenses.					
Change of Address/Name	92,976	113,134	149,942	162,683	119,856
Driver Records					
Provided to Public	89,070	66,493	136,561	60,668	55,465
Provided to Courts	159,325	153,326	285,321	251,913	177,182



Driver License Administration Fiscal Year 2009

Type of License Issued	State Offices	County Offices	Total
Adult License	393,102	59,467	452,569
Minor License	89,545	4,276	93,821
Motorcycle Only License	4	0	4
Commercial Driver License	44,632	1,578	46,210
Total Licenses Issued	527,283	65,321	592,604
Type of Permits Issued			
Adult	55,161	501	55,662
Minor	74,345	895	75,240
Motor Cycle Instruction Permits	10,295	249	10,544
Commercial Driver Instruction Permits	11,906	254	12,160
Total Permits Issued	151,707	1,899	153,606
Total Licenses and Permit	678,990	67,220	746,210
Documents Issued			
Total IDs In Force As Of June 30, 2009			653,764
Total Permits In Force As Of September 14, 2009 1/			113,593
Total Regular Licenses In Force As Of June 30, 2009			3,529,045
Total CDL Licenses In Force As Of June 30, 2009			132,580
1/ June 30, 2009 data not available.			
Endorsements/Miscellaneous			
Motorcycle Endorsements	43,017	5,115	48,132
Colorado I.D. Cards	109,596	8,635	118,231
Organ Donors	514,052	50,066	564,118
Change of Name/Address	56,757	7,547	64,304
Examinations			
Written Tests Passed	119,173	1,717	120,890
Written Tests Failed	61,826	745	62,571
Driver Road Tests Passed	75,367	1,434	76,801
Driver Road Tests Failed	10,663	41	10,704
Physical Referrals	3,058	885	3,943
Special Re-Examinations	2,656	20	2,676
Votor Registration	136,975	21,385	158,360
Internet Renewals	4,696	0	4,696
Renewal by Mail	784	0	784
Motor Vehicle Records (DL Offices Only)	119,788	764	120,552

Driver License and Permits Issued—Fiscal Years 2000 to 2009





Motor Vehicle Hearings Fiscal Years 2005 to 2009

Motor Vehicle Case Types and Counts	2005	2006	2007	2008	2009
Excessive Points	9,569	9,519	7,122	7,341	9,251
Express Consent	14,808	14,906	14,776	13,319	13,913
Drivers License Compact	255	158	139	134	121
DUI Convictions	1,547	1,923	1,628	1,916	1,779
Habitual Traffic Offender	713	699	629	776	854
Financial Responsibility	133	598	559	494	388
Insurance Suspension	834	123	23	61	32
Vehicular Assault/Homicide	58	57	104	87	108
Controlled Substance/PDL	168	472	504	487	453
Underage Drinking and Driving 1/	503	368	408	0	0
Minor Buy/Possess Alcohol	98	32	39	32	34
Other	1,768	1,985	7,267	9,824	7,284
Total	30,454	30,840	33,198	34,471	34,217

1/ Beginning 2008, the Underage Drinking and Driving conviction was no longer tracked as a separate category.

Other Hearings Fiscal Years 2005 to 2009

Other Case Types

Liquor Division	7	5	3	14	7
Racing Division	1	1	1	1	20
Tax	4	5	9	5	6
Tobacco	34	9	14	20	2
Emissions	3	1	0	3	2
CDL Testers	1	0	0	0	1
Automobile Salespersons	0	0	0	24	24
Total	50	21	27	67	62

Hearings Administration Fiscal Years 2005 to 2009

Items Processed	2005	2006	2007	2008	2009
Subpoenas	1,913	2,147	2,300	2,122	2,166
Hearing Notices	38,683	40,488	48,514	41,668	48,636
Incoming Calls	44,122	46,484	42,916	40,928	37,199
Total	84,727	89,119	93,730	84,718	88,001



Vehicle Registrations, License Fees, and Specific Ownership Tax by County Calendar Year 2008

County	Registrations 1/	License Fee 2/	Ownership Tax	County	Registrations 1/	License Fee 2/	Ownership Tax
Adams	382,320	\$21,207,501	\$36,932,496	La Plata	67,521	\$2,705,396	\$6,257,563
Alamosa	18,391	780,261	1,220,281	Lake	9,886	390,278	679,168
Arapahoe	476,131	23,398,313	51,284,584	Larimer	312,298	11,145,011	26,671,016
Archuleta	18,861	733,272	1,622,067	Las Animas	22,693	1,208,796	2,518,403
Baca	7,429	260,859	380,828	Lincoln	7,749	294,504	447,028
Bent	6,068	202,707	302,623	Logan	26,428	1,018,675	1,715,672
Boulder	251,805	9,015,700	24,343,110	Mesa	182,518	8,275,698	19,156,695
Broomfield	47,578	1,760,912	5,341,127	Mineral	2,092	63,371	112,708
Chaffee	26,862	1,097,706	1,919,259	Moffat	21,128	909,898	1,841,194
Cheyenne	4,164	210,960	371,238	Montezuma	36,731	1,313,971	2,713,496
Clear Creek	15,340	573,685	1,293,506	Montrose	55,509	2,255,342	4,067,137
Conejos	12,044	411,408	656,267	Morgan	36,360	1,586,421	2,870,600
Costilla	5,779	190,300	285,786	Otero	23,830	853,018	1,306,488
Crowley	4,742	151,669	209,205	Ouray	7,910	283,018	684,270
Custer	8,073	326,506	550,487	Park	30,851	1,158,049	2,434,970
Delta	46,193	1,737,268	2,905,084	Phillips	7,129	285,088	522,465
Denver	479,801	20,531,389	43,480,559	Pitkin	22,126	1,051,973	3,245,540
Dolores	4,108	140,489	257,003	Prowers	16,898	644,592	982,413
Douglas	257,922	12,314,650	38,510,288	Pueblo	160,108	6,118,195	11,712,802
Eagle	62,384	2,806,037	8,145,950	Rio Blanco	13,413	694,536	1,960,133
El Paso	561,332	20,890,815	47,741,868	Rio Grande	18,362	753,225	1,226,760
Elbert	41,637	1,763,655	3,677,601	Routt	34,246	1,456,214	3,532,055
Fremont	55,277	2,084,411	3,603,197	Saguache	10,173	432,256	606,316
Garfield	77,026	4,572,507	9,603,317	San Juan	1,184	40,498	81,332
Gilpin	9,544	336,563	755,247	San Miguel	10,982	426,137	1,112,951
Grand	23,951	1,077,629	2,150,155	Sedgwick	4,153	163,606	246,959
Gunnison	21,912	814,311	1,735,611	Summit	34,945	1,589,146	4,075,108
Hinsdale	1,940	61,294	103,702	Teller	33,587	1,179,393	2,602,368
Huerfano	10,091	435,720	639,382	Washington	9,828	396,621	555,530
Jackson	3,513	149,706	251,774	Weld	287,107	13,414,019	27,582,505
Jefferson	529,671	20,107,770	52,717,470	Yuma	17,405	879,227	1,498,947
Kiowa	3,123	140,179	164,153	State Issued	27,297	0	0
Kit Carson	12,807	563,714	946,533	Total	5,040,266	\$213,836,038	\$479,122,352

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

2/ Includes clerk hire fee retained by the county where the vehicle is registered.



Detail: Registered Vehicles by Type and County Calendar Year 2008

County	Bus	Dealer	Farm Truck/Tractor	GVW Truck/Trailer	Light Truck	Motorcycle	Motorhome
Adams	909	2,674	1,612	3,816	73,946	12,783	2,240
Alamosa	56	130	1,050	198	4,094	497	112
Arapahoe	882	4,525	787	1,103	63,436	14,547	1,866
Archuleta	45	15	281	154	4,200	605	147
Baca	38	17	1,761	50	1,115	117	33
Bent	22	13	788	34	1,241	130	56
Boulder	568	1,248	818	504	34,315	9,963	1,414
Broomfield	23	248	27	96	6,623	1,725	244
Chaffee	120	118	290	256	6,021	1,017	316
Cheyenne	23	3	854	68	765	84	10
Clear Creek	34	9	76	62	3,383	665	189
Conejos	59	21	1,383	22	2,524	297	49
Costilla	11	14	541	30	1,415	170	40
Crowley	16	12	530	36	944	99	39
Custer	11	12	341	63	1,911	274	83
Delta	82	186	1,423	289	9,834	1,265	447
Denver	1,917	2,487	14	2,918	65,476	11,124	1,262
Dolores	11	11	677	31	675	114	26
Douglas	444	871	1,366	730	33,106	9,602	1,143
Eagle	246	50	258	450	13,578	2,071	292
El Paso	1,307	3,972	2,613	2,334	88,498	22,653	4,212
Elbert	86	63	1,579	324	9,224	1,305	452
Fremont	137	184	1,385	387	11,372	2,441	647
Garfield	155	390	824	1,381	18,976	2,423	569
Gilpin	16	6	80	44	2,131	456	128
Grand	91	16	350	272	6,013	771	211
Gunnison	63	72	360	168	5,123	847	119
Hinsdale	4	7	24	15	399	68	13
Huerfano	2	2	407	98	2,565	256	91
Jackson	6	7	335	32	860	55	42
Jefferson	651	2,393	812	1,387	83,468	21,358	3,723
Kiowa	20	0	754	44	428	34	14
Kit Carson	39	73	2,266	119	2,456	293	48
La Plata	140	286	1,252	452	14,931	2,793	447
Lake	23	0	20	68	2,615	257	77
Larimer	530	1,825	2,239	1,006	54,655	12,616	2,411
Las Animas	54	59	1,384	328	5,900	631	137
Lincoln	28	38	1,271	47	1,345	191	69
Logan	75	287	2,532	154	5,102	728	172
Mesa	303	1,145	2,300	1,698	41,958	5,594	1,707
Mineral	5	0	23	14	472	62	15
Moffat	33	122	781	221	4,411	578	154
Montezuma	61	136	2,409	212	8,143	1,006	295
Montrose	101	269	1,904	466	11,695	1,553	474
Morgan	93	187	2,672	293	7,671	994	258
Otero	50	175	1,911	103	5,007	697	167
Ouray	16	0	182	36	1,786	375	67
Park	43	11	233	127	7,710	1,352	460
Phillips	18	1	1,208	36	1,238	225	43
Pitkin	107	0	159	117	3,344	1,199	120
Prowers	55	300	1,789	125	3,612	410	90
Pueblo	298	1,337	1,741	832	34,656	5,761	1,238
Rio Blanco	35	16	724	176	3,762	251	65
Rio Grande	56	31	1,548	134	3,770	461	103
Routt	161	60	766	353	7,199	1,357	242
Saguache	28	0	1,195	73	2,314	265	79
San Juan	2	0	0	5	336	71	13
San Miguel	20	9	212	90	2,407	642	66
Sedgwick	9	18	691	22	767	69	24
Summit	182	84	35	331	7,468	1,246	284
Teller	55	42	212	135	6,615	1,540	464
Washington	31	20	2,575	68	1,078	210	44
Weld	398	1,807	8,058	2,668	61,204	9,608	2,159
Yuma	37	136	2,828	178	3,420	393	67
State Issued	83	0	35	265	6,738	273	247
Totals	11,224	28,250	71,555	28,348	883,444	173,517	32,535



Detail: Registered Vehicles by Type and County Calendar Year 2008

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	231,642	15	2,324	8,350	828	41,181	382,320
Alamosa	8,236	0	169	326	21	3,502	18,391
Arapahoe	349,948	5	2,361	5,637	229	30,805	476,131
Archuleta	7,742	10	786	445	10	4,421	18,861
Baca	2,362	0	18	109	11	1,798	7,429
Bent	2,414	0	30	36	0	1,304	6,068
Boulder	181,437	0	741	1,723	163	18,911	251,805
Broomfield	34,738	0	237	261	21	3,335	47,578
Chaffee	12,125	0	468	341	38	5,752	26,862
Cheyenne	1,215	3	16	101	10	1,012	4,164
Clear Creek	8,591	0	202	143	17	1,969	15,340
Conejos	5,047	0	46	25	2	2,569	12,044
Costilla	2,481	0	19	29	0	1,029	5,779
Crowley	1,893	0	23	49	3	1,098	4,742
Custer	3,086	0	67	110	19	2,096	8,073
Delta	19,201	14	2,159	323	22	10,948	46,193
Denver	371,964	0	730	3,555	250	18,104	479,801
Dolores	1,384	3	52	31	2	1,091	4,108
Douglas	183,078	44	1,168	2,930	118	23,322	257,922
Eagle	37,691	1	200	809	97	6,641	62,384
El Paso	368,617	37	6,442	6,255	461	53,931	561,332
Elbert	17,660	0	472	731	9	9,732	41,637
Fremont	25,266	3	1,630	968	48	10,809	55,277
Garfield	35,117	21	1,562	2,345	170	13,093	77,026
Gilpin	5,028	0	186	148	0	1,321	9,544
Grand	10,337	8	201	591	56	5,034	23,951
Gunnison	9,999	1	420	259	39	4,442	21,912
Hinsdale	875	0	5	31	0	499	1,940
Huerfano	4,472	0	51	102	6	2,039	10,091
Jackson	1,043	3	48	63	7	1,012	3,513
Jefferson	355,068	0	5,310	4,310	113	51,078	529,671
Kiowa	877	0	10	48	1	893	3,123
Kit Carson	4,488	10	40	151	17	2,807	12,807
La Plata	31,337	38	1,732	1,502	34	12,577	67,521
Lake	5,064	0	192	92	15	1,463	9,886
Larimer	189,382	17	4,110	4,144	178	39,185	312,298
Las Animas	9,397	0	76	665	36	4,026	22,693
Lincoln	2,936	7	28	60	1	1,728	7,749
Logan	11,960	4	122	331	19	4,942	26,428
Mesa	86,280	6	3,567	4,561	124	33,275	182,518
Mineral	864	1	20	11	0	605	2,092
Moffat	7,541	1	1,439	452	21	5,374	21,128
Montezuma	14,571	12	380	603	5	8,898	36,731
Montrose	23,737	20	2,378	703	74	12,135	55,509
Morgan	16,465	14	431	649	31	6,602	36,360
Otero	11,116	14	187	175	10	4,218	23,830
Ouray	3,649	0	74	99	2	1,624	7,910
Park	14,321	0	243	152	31	6,168	30,851
Phillips	2,686	11	8	31	5	1,619	7,129
Pitkin	14,772	0	31	254	6	2,017	22,126
Prowers	6,862	4	156	276	3	3,216	16,898
Pueblo	89,094	39	1,473	2,084	146	21,409	160,108
Rio Blanco	3,761	10	202	942	21	3,448	13,413
Rio Grande	7,376	28	465	148	29	4,213	18,362
Routt	16,255	8	838	749	48	6,210	34,246
Saguache	3,890	0	37	39	9	2,244	10,173
San Juan	522	0	18	30	2	185	1,184
San Miguel	5,524	0	38	249	16	1,709	10,982
Sedgwick	1,627	2	13	41	0	870	4,153
Summit	20,462	0	73	618	54	4,108	34,945
Teller	17,144	0	1,021	218	28	6,113	33,587
Washington	3,294	8	23	105	10	2,362	9,828
Weld	152,324	4	2,121	5,216	463	41,077	287,107
Yuma	5,869	9	27	285	28	4,128	17,405
State Issued	18,233	0	51	295	4	1,073	27,297
Totals	3,103,437	435	49,767	67,114	4,241	586,399	5,040,266



Vehicle Registrations by Plate Type Calendar Year 2008

Plate Type	Number of Plates	Plate Type	Number of Plates
10th Mountain Division	12,118	Light Truck Designer Personalized	2,253
Agriculture & Natural Resources	2,001	Masonic Family	1,708
Air Force Academy	328	Medal of Honor	4
Air Force Commemorative	14,101	Mesa State College	590
Air Force Cross	4	Metro State College	889
Always Buy Colorado	292	Naval Reserve	717
American Indian	1,661	Navy Cross	6
Breast Cancer Awareness	26,424	Neighborhood Electric	110
Bronze Star	774	NORAD Command Commemorative	393
Bronze Star for Valor	114	Passenger Designer	169,883
Bus	36,187	Passenger Designer Personalized	12,614
Call Letters	2,474	Passenger Regular	3,463,560
City	17,523	Passenger Regular Personalized	41,744
Collector	96,872	Pearl Harbor Survivor	75
Colorado Carbon Fund	80	Persons with Disabilities	42,357
Colorado College	608	Pioneer	33,154
Colorado Horse Development Authority	92	Political Delegation	49
Colorado National Guard	878	Protective Order of Elks	1,029
Colorado School of Mines	1,368	Purple Heart	4,038
Colorado State University	3,732	Raptor	3,004
Columbine	122,970	Regis University	542
County	17,192	Rental	50,685
Dealer Demo	15,591	Rotary Club	9
Dealer Full Use	7,690	Share the Road	2,633
Dealer In-Transit	3,797	Silver Star	84
Dealer Motorcycle	872	Street Rod	907
Dealer Motorcycle Full Use	300	Special Mobile Machinery/Exempt	62,139
Denver Broncos	8,639	State of Colorado	6,366
Denver Firefighters	1,309	Support Public Education	606
Disabled Veteran	13,002	Support the Troops	3,301
Distinguished Service Cross	3	Trailer	492,936
Fallen Air Force	2	Trailer Camper	59,111
Fallen Army	48	U.S. Air Force	1,133
Fallen Coast Guard	0	U.S. Army	7,122
Fallen Marines	16	U.S. Army Fourth Infantry Division	10
Fallen Navy	14	U.S. Army Special Forces	152
Firefighter	16,236	U.S. Coast Guard	293
Fleets	9,564	U.S. Marine Corps	12,135
Former Prisoner of War	326	U.S. Navy	2,512
Greyhound Lovers	4,456	U.S. Olympic Committee	32
Honorably Discharged Veteran	58,010	University of Colorado	8,924
Horseless Carriage	2,580	University of Denver	869
Italian - American Heritage	978	University of Northern Colorado	1,252
Kids First	746	University of Southern Colorado	1
Knights of Columbus	880	Vietnam War Veteran	8,025
Korean War Veteran	674	Western State College	548
Light Truck Designer	36,236		
		Total	5,040,266



**ONLINE
WEB PORTAL
SERVICES**

Portal Transaction Data 52





Portal Transaction Data Fiscal Years 2008 to 2009

Service/Product Division of Motor Vehicles (DMV)	2008		2009	
	Transactions	Amount Collected	Transactions	Amount Collected
Driver License / I.D. Card Renewals	760	\$15,336	4,720	\$97,122
Online Vehicle Registration Renewals (By County)				
Adams	51	\$6,004	8,121	\$1,055,826
Arapahoe	26,044	3,897,605	32,638	4,690,816
Boulder	16,945	2,121,284	20,644	2,520,760
Broomfield	1	400	2,410	343,284
Denver	36,288	4,976,263	44,963	6,018,584
Douglas	25,698	4,422,930	28,290	4,796,384
Eagle	522	90,268	1,458	229,771
El Paso	52,440	5,723,817	66,208	6,859,459
Gilpin	125	12,612	310	30,780
Grand	393	46,888	811	89,659
Jefferson	21,710	2,746,141	20,238	2,551,716
Larimer	6,993	738,117	14,204	1,420,268
Logan	102	8,978	159	16,016
Mesa	3,167	303,713	8,449	871,842
Morgan 1/			11	859
Pueblo	5,004	484,165	6,817	668,041
Routt	765	89,232	909	112,040
San Miguel 1/			9	921
Weld	4,842	548,674	8,630	948,000
Total Online Vehicle Registration Renewals	201,090	\$26,217,091	265,279	\$33,225,026
Total Online DMV Transactions	201,850	\$26,232,427	269,999	\$33,322,148
Enforcement Division				
Automobile Salespersons Licenses	254	\$19,050	86	\$6,880
Gambling Intercept 1/			359	516,224
Total Online Enforcement Transactions	254	\$19,050	445	\$523,104
Taxpayer Service Division Online Tax Payments				
Individual	11,700	\$5,184,178	17,616	\$5,892,492
Delinquent	3,405	1,295,305	21,347	5,031,700
Estimated	1,018	1,425,814	3,090	3,620,752
Extension			719	967,437
NetFile	4,753	1,475,255	4,279	1,191,833
Corporation 1/				
Estimated			173	3,775,879
Income			210	243,692
Extension			58	1,092,051
Fiduciary/Income			12	14,842
Total Online Tax Transactions	20,876	\$9,380,552	47,504	\$21,830,678
Total Online Portal Transactions	222,980	\$35,632,029	317,948	\$55,675,930

1/ Service Became Available During FY09



RACING EVENTS

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Licensed Off-Track Betting	54





Pari-Mutuel Comparative Data Calendar Years 2004 to 2008

Number of Live Racing Days	2004	2005	2006	2007	2008
Horse Racing	37	37	39	35	36
Greyhound Racing	282	263	276	259	126
Total	319	300	315	294	162

Pari-Mutuel Sales 1/

Horse Racing	\$70,612,157	\$65,211,651	\$63,999,748	\$61,811,342	\$59,157,123
Greyhound Racing	115,558,421	94,245,504	85,213,814	65,297,424	31,081,863
Total	\$186,170,578	\$159,457,155	\$149,213,562	\$127,108,766	\$90,238,986

State Pari-Mutuel Tax Collections

Horse Racing	\$530,234	\$483,866	\$485,798	\$468,481	\$447,181
Greyhound Racing	3,584,048	3,067,060	2,749,470	2,324,295	1,121,420
Total	\$4,114,282	\$3,550,926	\$3,235,268	\$2,792,776	\$1,568,600

1/Includes off-track-betting figures

Licensed Racetracks

Greyhound Tracks

Mile High Greyhound Racing
6200 Dahlia Street
Commerce City, CO 80022

Pueblo Greyhound Park 1/
3215 Lake Avenue
Pueblo, CO 81005

Post Time Greyhound Racing 1/
3701 North Nevada Avenue
Colorado Springs, CO 80907

Horse Tracks

Arapahoe Park
26000 East Quincy
Aurora, CO 80016

1/Simulcast Only

Licensed Off-Track Betting

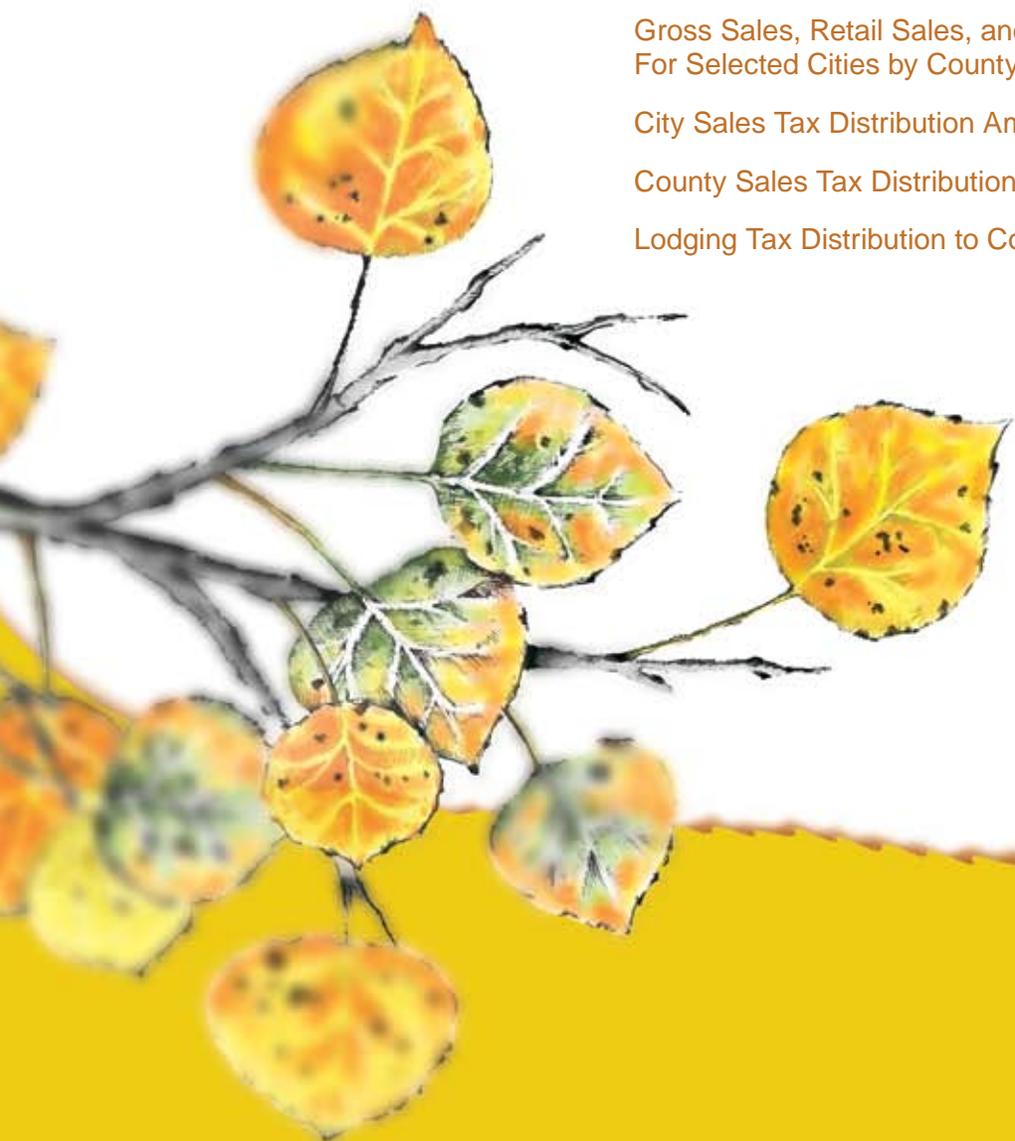
Havana Park
10750 East Iliff Avenue
Aurora, CO 80014

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



SALES AND USE TAX

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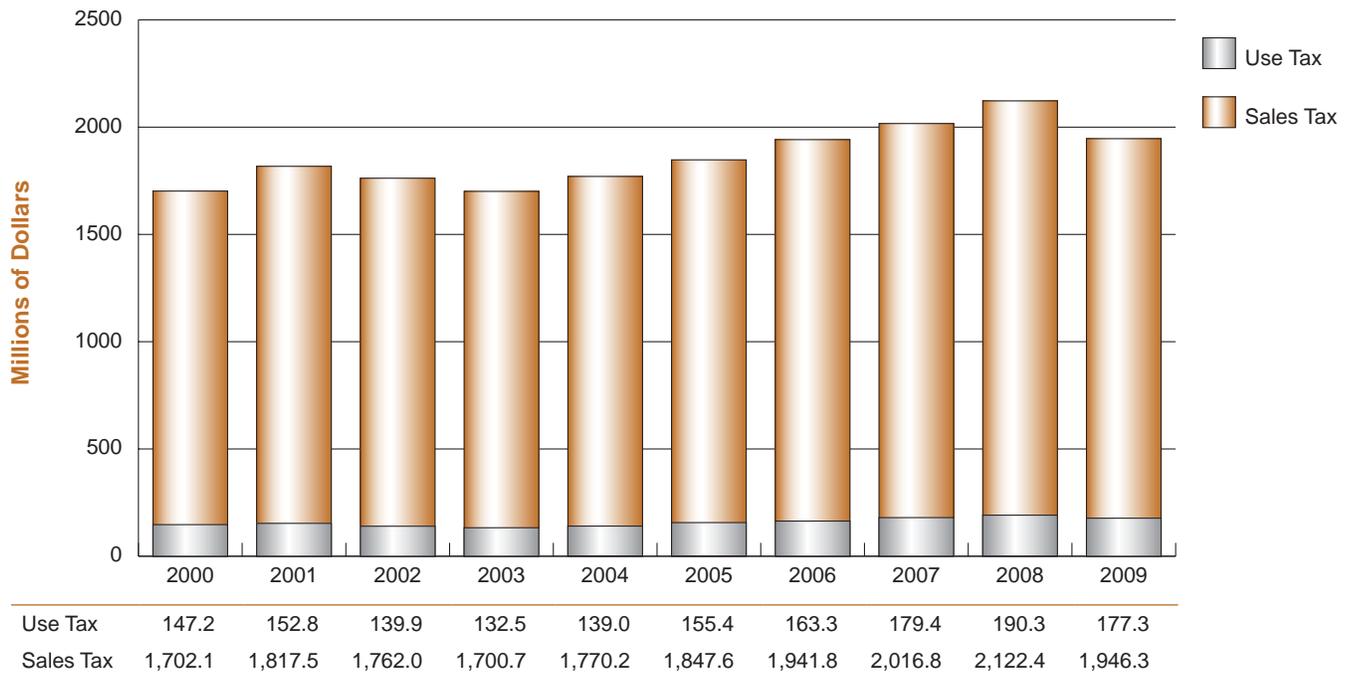




State Sales and Use Tax Net Collections Fiscal Years 2000 to 2009 (thousands of dollars)

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2009	\$1,946,343	\$83,870	\$93,458	\$2,123,671	-8.2%
2008	2,122,444	89,958	100,329	2,312,731	5.3
2007	2,016,814	84,809	94,570	2,196,193	4.3
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

Net Sales and Use Tax Collections Fiscal Years 2000 to 2009





General State Sales Statistics By Business Class
Fiscal Year 2009
 (thousands of dollars)

Business Class	No. of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Agriculture, Forestry & Fisheries	3,595	\$1,152,290	\$307,638	\$72,805	\$2,062
Mining	5,324	3,830,588	2,890,549	1,227,372	34,621
Public Utilities	9,721	10,400,276	6,679,744	2,270,218	64,184
Construction Trades	31,811	3,901,747	3,323,921	849,029	23,985
Manufacturing	88,504	23,433,770	11,441,746	3,068,323	86,712
Wholesale Trade	72,914	35,605,933	13,155,004	4,292,192	121,293
Retail Trade					
Motor Vehicles and Auto Parts	33,707	13,816,990	10,528,568	7,068,089	199,959
Furniture and Home Furnishings	26,363	2,278,171	2,123,926	1,590,035	44,956
Electronics and Appliance Stores	18,019	2,668,366	2,112,996	1,612,270	45,572
Building Materials/Improvement/Nurseries	22,168	5,197,289	4,659,355	3,921,346	110,942
Food & Beverage Stores	46,842	12,830,533	12,646,685	3,412,683	96,528
Health/Personal Care Stores	20,896	2,394,621	2,287,017	706,794	20,000
Service Stations	13,726	4,739,284	4,591,484	317,097	8,971
Clothing/Accessory Stores	38,601	3,051,858	2,958,475	2,568,608	72,642
Sporting Goods/Hobby/Book/Music Stores	31,876	2,608,984	2,466,896	1,925,831	54,464
General Merchandisers/Warehouse Stores	10,591	11,343,924	11,220,841	6,772,758	191,574
Miscellaneous Stores	51,589	2,577,766	2,262,694	1,623,598	45,922
Non-Store Retailers	70,942	3,587,350	3,339,947	482,248	13,630
Transportation & Warehousing	3,916	1,550,626	691,713	194,511	5,496
Information Producers/Distributors	171,984	7,501,828	6,903,911	4,086,721	115,648
Finance and Insurance	35,103	3,238,398	2,993,091	929,879	26,292
Real Estate, Rental, & Leasing Services	82,509	3,621,289	3,245,458	2,418,703	68,365
Professional, Scientific, & Technical Services	64,002	12,397,822	6,589,005	1,010,419	28,554
Bus., Admin., Support, Waste/Remediation Services	24,615	2,514,192	1,897,331	465,257	13,173
Educational Services	6,068	467,036	444,299	110,134	3,107
Health Care and Social Assistance Services	15,572	5,859,167	5,669,937	138,720	3,927
Arts, Entertainment, & Recreation Services	17,301	976,840	930,118	389,521	11,019
Hotel and Other Accommodation Services	21,153	2,806,744	2,779,451	2,352,482	66,536
Food and Drinking Services	129,780	8,218,087	8,084,948	7,379,423	208,845
Other Personal Services	86,861	3,976,338	3,594,306	1,458,209	41,255
Government Services/Non-classifiable Entities	5,655	266,486	251,430	96,537	2,726
State Total - Fiscal Year 2009	1,261,708	\$198,814,593	\$143,072,484	\$64,811,812	\$1,832,960
State Total - Fiscal Year 2008	1,261,895	\$208,639,416	\$152,245,281	\$71,701,420	\$2,010,115
Percentage Change	0.0%	-4.7%	-6.0%	-9.6%	-8.8%



Retail Sales by County

Calendar Years 2004 to 2008 (thousands of dollars)

County	2004	2005	2006	2007	2008
Adams	\$9,284,304	\$10,826,141	\$12,232,719	\$14,135,722	\$15,759,449
Alamosa	368,699	368,345	413,157	428,368	452,567
Arapahoe	15,019,341	16,005,214	17,362,152	18,429,238	17,551,612
Archuleta	184,248	217,248	246,656	262,083	260,815
Baca	43,731	46,083	53,936	58,407	68,069
Bent	30,337	35,332	41,620	38,266	43,131
Boulder	6,516,758	7,104,124	7,570,428	8,723,584	8,766,138
Broomfield	2,123,377	1,454,981	1,565,042	1,708,638	1,629,814
Chaffee	340,751	366,838	406,450	424,024	433,599
Cheyenne	43,205	47,475	61,687	74,664	89,803
Clear Creek	123,382	146,889	169,727	173,928	169,268
Conejos	45,638	47,760	49,231	52,356	55,594
Costilla	15,392	17,819	21,569	21,541	21,968
Crowley	22,785	23,334	24,572	25,254	27,967
Custer	34,056	36,331	43,101	45,958	48,220
Delta	472,331	534,697	595,207	714,666	694,452
Denver	18,324,835	20,222,493	23,355,409	25,295,369	26,665,111
Dolores	21,991	28,958	29,887	30,405	26,763
Douglas	5,051,932	5,736,257	6,022,512	6,515,133	6,514,969
Eagle	1,625,944	1,907,707	2,145,192	2,370,414	2,353,999
El Paso	10,997,099	11,917,012	12,559,393	13,798,640	13,642,001
Elbert	140,841	162,094	175,716	185,410	193,644
Fremont	482,191	544,105	600,041	613,206	609,190
Garfield	1,427,092	1,665,505	2,128,403	2,551,174	2,791,054
Gilpin	64,081	69,583	93,354	84,709	78,783
Grand	342,920	417,227	490,487	519,003	511,562
Gunnison	442,043	517,141	578,073	806,261	872,827
Hinsdale	14,203	14,270	15,848	16,591	17,318
Huerfano	70,946	76,954	87,031	90,135	99,115
Jackson	21,812	20,834	23,550	26,739	32,482
Jefferson	11,861,033	12,146,105	12,625,805	13,381,051	13,322,674
Kiowa	19,739	23,464	19,449	30,597	33,838
Kit Carson	204,043	194,403	212,893	255,354	283,684
La Plata	1,256,859	1,322,903	1,481,913	1,614,067	1,865,387
Lake	75,674	77,953	89,538	97,414	109,060
Larimer	6,015,812	6,264,821	6,659,003	7,169,117	7,299,551
Las Animas	282,252	321,350	334,643	377,263	383,823
Lincoln	129,171	149,319	168,438	191,943	246,880
Logan	396,405	470,295	516,876	656,149	571,284
Mesa	3,235,926	3,752,267	4,448,592	5,084,537	5,414,784
Mineral	23,521	21,375	25,440	24,668	26,486
Moffat	241,453	261,666	290,942	316,761	348,239
Montezuma	613,338	686,322	766,553	725,448	622,252
Montrose	808,595	909,008	1,013,829	1,062,974	1,091,105
Morgan	487,604	500,872	504,529	572,032	602,952
Otero	367,034	376,415	360,076	391,592	429,982
Ouray	55,660	59,831	66,195	74,763	75,061
Park	98,959	111,909	119,105	133,059	127,139
Phillips	130,009	140,742	142,968	194,041	306,323
Pitkin	889,562	975,914	1,209,559	1,284,647	1,315,294
Prowers	336,749	246,846	254,400	275,441	284,660
Pueblo	2,790,810	2,912,814	3,168,827	3,823,301	3,910,841
Rio Blanco	312,804	465,970	546,003	546,417	843,148
Rio Grande	214,135	232,828	253,260	273,498	312,196
Routt	678,408	716,366	857,715	969,708	989,848
Saguache	47,137	50,171	57,716	60,738	70,142
San Juan	15,992	16,458	18,647	20,485	20,036
San Miguel	215,265	242,181	282,324	288,438	299,690
Sedgwick	42,301	49,832	51,657	67,931	63,395
Summit	1,063,394	1,179,399	1,359,628	1,496,513	1,466,176
Teller	251,489	280,052	293,491	325,369	355,318
Washington	69,554	71,551	70,826	78,493	90,915
Weld	4,577,122	5,034,982	5,474,856	6,035,001	6,160,939
Yuma	189,579	207,264	243,705	253,319	294,931
Out of State	2,598,533	2,378,571	2,540,020	2,538,855	2,793,885
State Total	\$114,292,186	\$123,430,970	\$135,691,571	\$148,910,870	\$152,913,202



Retail Trade Sales by County

Calendar Years 2004 to 2008 (thousands of dollars)

County	2004	2005	2006	2007	2008
Adams	\$4,261,227	\$4,708,718	\$5,657,497	\$6,167,887	\$6,595,947
Alamosa	228,069	239,242	264,970	278,731	298,615
Arapahoe	8,745,199	8,631,557	8,132,431	8,451,401	7,920,747
Archuleta	93,578	114,368	126,657	137,540	132,388
Baca	28,310	31,472	32,407	34,959	36,750
Bent	17,376	21,137	24,245	24,026	25,563
Boulder	3,286,035	3,402,530	3,579,945	3,871,505	3,811,165
Broomfield	862,641	918,345	924,020	994,138	931,523
Chaffee	193,219	207,660	225,926	242,997	251,348
Cheyenne	10,830	12,722	15,078	17,406	20,282
Clear Creek	57,813	69,680	77,795	82,746	83,844
Conejos	26,625	29,151	33,526	36,419	38,362
Costilla	7,664	8,571	9,464	9,869	10,818
Crowley	13,383	13,600	13,970	15,268	16,208
Custer	18,364	20,318	22,080	23,614	23,969
Delta	215,819	249,617	272,447	306,539	323,951
Denver	6,494,519	6,705,310	8,089,879	8,638,981	8,677,734
Dolores	14,668	20,203	21,555	19,907	15,739
Douglas	3,177,413	3,403,613	3,578,059	3,881,373	3,747,227
Eagle	711,098	794,832	880,406	1,007,117	989,168
El Paso	6,122,503	6,473,880	6,770,239	7,146,140	6,910,028
Elbert	78,931	88,704	92,753	97,204	102,448
Fremont	307,476	335,013	360,885	360,679	354,323
Garfield	763,946	867,413	1,054,394	1,196,537	1,255,664
Gilpin	8,678	9,266	9,669	8,783	9,709
Grand	147,155	168,613	182,956	198,465	185,022
Gunnison	169,851	190,797	207,947	206,327	182,196
Hinsdale	6,538	6,761	7,398	8,171	8,469
Huerfano	37,464	44,241	49,536	50,871	58,447
Jackson	9,213	9,067	10,367	12,399	13,664
Jefferson	6,559,678	6,823,370	7,157,194	7,454,992	7,276,273
Kiowa	7,471	8,400	8,092	8,641	9,173
Kit Carson	60,871	63,447	64,146	69,548	72,224
La Plata	665,524	700,249	768,171	805,511	797,500
Lake	44,688	48,044	52,884	54,459	58,681
Larimer	3,274,144	3,466,797	3,628,831	3,863,498	3,822,491
Las Animas	148,489	183,609	186,761	174,697	174,438
Lincoln	71,073	87,018	101,354	103,687	134,928
Logan	210,625	219,130	234,593	258,520	262,156
Mesa	1,705,991	1,877,101	2,102,947	2,373,966	2,357,614
Mineral	5,140	5,353	5,782	6,355	6,649
Moffat	121,185	134,684	149,880	161,512	172,141
Montezuma	277,165	300,249	321,142	342,160	344,223
Montrose	461,274	506,334	553,032	599,597	598,273
Morgan	200,982	211,546	230,268	237,957	259,432
Otero	164,859	166,975	158,584	165,259	162,178
Ouray	21,190	23,402	26,647	30,340	28,768
Park	45,550	50,618	58,477	65,576	63,424
Phillips	17,963	18,523	19,106	16,468	17,684
Pitkin	358,900	399,115	428,357	424,559	397,072
Prowers	124,634	129,345	131,497	143,641	154,291
Pueblo	1,473,143	1,513,186	1,588,437	1,730,110	1,692,109
Rio Blanco	34,074	36,699	55,938	66,969	67,094
Rio Grande	71,561	76,108	82,487	82,718	82,493
Routt	322,472	351,263	406,583	447,823	414,454
Saguache	22,708	22,707	22,785	21,542	23,923
San Juan	5,881	6,507	6,879	7,305	7,880
San Miguel	81,340	93,114	94,536	104,241	102,958
Sedgwick	25,808	30,515	32,142	36,175	39,723
Summit	516,583	552,118	592,464	645,189	620,375
Teller	122,496	135,862	149,172	177,598	204,273
Washington	28,656	28,266	25,901	22,590	20,847
Weld	2,065,528	2,252,406	2,404,953	2,612,843	2,649,140
Yuma	86,112	83,742	100,057	109,931	121,072
Out of State	313,389	346,213	314,892	378,100	416,435
State Total	\$55,832,752	\$58,748,416	\$62,993,472	\$67,332,076	\$66,663,707



State Sales Tax Statistics by County Fiscal Year 2009 (thousands of dollars)

County	Number of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Adams	80,521	21,306,937	14,340,311	5,419,747	153,258
Alamosa	6,850	526,156	453,854	209,262	5,919
Arapahoe	106,621	24,287,974	16,557,264	7,314,649	206,912
Archuleta	6,157	257,943	246,380	134,689	3,807
Baca	2,780	60,081	58,532	15,968	452
Bent	2,387	41,051	39,832	13,622	386
Boulder	75,695	11,269,522	8,341,662	3,525,445	99,728
Broomfield	12,818	2,219,708	1,581,829	893,056	25,264
Chaffee	11,517	450,253	406,502	223,858	6,330
Cheyenne	1,948	80,798	73,866	32,352	914
Clear Creek	7,317	165,634	153,815	60,759	1,717
Conejos	3,296	65,677	51,798	21,623	611
Costilla	2,432	25,127	20,716	8,441	239
Crowley	2,107	27,044	26,264	11,088	315
Custer	3,534	50,704	46,341	20,963	593
Delta	14,116	713,573	635,932	245,064	6,931
Denver	111,428	36,816,490	24,832,616	11,198,486	316,631
Dolores	1,404	28,943	24,446	8,445	239
Douglas	53,808	7,268,345	6,234,220	3,408,064	96,406
Eagle	29,795	2,242,883	2,111,830	1,302,761	36,830
El Paso	98,489	17,527,880	12,867,239	6,274,435	177,532
Elbert	8,052	257,007	180,599	68,659	1,943
Fremont	12,181	725,379	582,144	264,197	7,476
Garfield	27,159	2,737,500	2,470,184	1,211,956	34,227
Gilpin	2,969	80,546	74,706	42,988	1,218
Grand	14,563	505,745	471,042	253,379	7,161
Gunnison	11,191	785,358	765,087	219,659	6,208
Hinsdale	1,401	17,625	16,440	10,802	305
Huerfano	4,695	100,938	90,252	35,479	1,003
Jackson	1,737	35,893	30,187	13,654	385
Jefferson	104,951	16,919,449	12,453,383	6,110,911	172,865
Kiowa	1,106	30,060	29,611	3,852	109
Kit Carson	5,404	292,990	260,817	74,586	2,111
La Plata	19,908	2,035,254	1,808,099	777,476	21,983
Lake	3,608	102,111	96,910	47,641	1,346
Larimer	70,192	9,119,283	6,941,092	3,462,308	97,931
Las Animas	6,971	373,484	344,510	140,569	3,974
Lincoln	4,336	204,457	197,171	49,380	1,397
Logan	8,564	742,228	555,836	209,147	5,917
Mesa	37,394	6,535,900	4,893,578	2,464,669	69,648
Mineral	1,541	26,019	25,446	12,976	367
Moffat	7,081	388,344	342,275	187,795	5,310
Montezuma	10,266	675,055	588,182	262,992	7,440
Montrose	15,010	1,162,785	995,784	519,460	14,688
Morgan	10,914	950,981	575,675	229,811	6,502
Otero	8,595	476,289	425,162	128,895	3,648
Ouray	4,516	81,479	71,875	45,700	1,291
Park	6,849	129,925	121,073	58,606	1,657
Phillips	3,542	295,493	282,763	23,288	659
Pitkin	14,380	1,227,118	1,187,532	624,884	17,668
Prowers	6,662	346,530	277,417	110,038	3,113
Pueblo	29,067	5,350,825	3,975,332	1,551,081	43,888
Rio Blanco	4,271	899,579	857,852	159,199	4,498
Rio Grande	7,756	478,543	290,871	90,354	2,555
Routt	15,260	988,648	892,413	480,803	13,590
Saguache	3,689	75,849	68,010	16,691	472
San Juan	1,465	22,786	21,476	12,333	348
San Miguel	7,957	287,739	274,412	165,417	4,677
Sedgwick	2,566	59,462	54,299	15,559	439
Summit	24,699	1,785,491	1,352,483	847,207	23,954
Teller	9,262	352,632	338,114	146,874	4,156
Washington	3,282	88,725	85,167	20,423	577
Weld	64,941	8,533,107	5,682,347	2,158,892	61,055
Yuma	6,319	300,689	270,284	97,017	2,745
Out Of State	10,417	6,796,570	2,649,342	1,041,460	29,447
Totals	1,261,708	\$198,814,593	\$143,072,483	\$64,811,844	\$1,832,965



Gross Sales, Retail Sales, Net Taxable Sales and Net Sales Tax for Selected Cities by County Fiscal Year 2009

County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Adams		\$21,306,984,406	\$14,340,359,131	\$5,419,758,371	\$153,259,533
	Arvada	193,414,760	146,383,359	40,468,946	1,144,453
	Aurora	5,017,724,238	2,733,655,495	750,557,016	21,208,699
	Bennett	54,746,001	52,347,534	13,040,090	369,048
	Brighton	1,101,148,764	987,167,527	477,015,463	13,497,109
	Commerce City	3,825,311,425	2,554,591,768	519,564,525	14,683,549
	Federal Heights	303,263,446	233,385,053	117,432,595	3,322,512
	Northglenn	620,907,872	550,784,201	348,077,644	9,847,491
	Strasburg	15,786,320	15,428,667	6,639,593	188,379
	Thornton	2,033,722,073	1,885,064,870	1,028,045,190	29,085,279
	Westminster	1,572,575,178	1,443,706,704	597,578,840	16,907,774
	Remainder	6,568,384,329	3,737,843,953	1,521,338,468	43,005,240
Alamosa		\$526,155,815	\$453,853,659	\$209,274,162	\$5,918,954
	Alamosa	462,579,603	394,286,813	183,955,144	5,202,210
	Remainder	63,576,212	59,566,846	25,319,018	716,744
Arapahoe		\$24,287,926,320	\$16,557,215,913	\$7,314,607,997	\$206,909,652
	Aurora	6,155,786,255	4,998,956,311	2,668,270,629	75,484,157
	Byers	8,047,847	7,492,487	4,360,519	123,360
	Centennial	4,372,920,579	2,708,387,980	1,244,976,937	35,213,908
	Cherry Hills Village	70,666,841	55,685,577	22,349,746	631,472
	Columbine Valley	12,175,271	11,977,731	4,018,730	113,706
	Deer Trail	1,744,443	1,696,558	789,025	22,254
	Englewood	5,246,223,010	3,330,452,095	985,668,737	27,873,363
	Foxfield	18,030,769	17,466,953	6,835,803	193,340
	Glendale	418,869,383	374,413,751	278,254,966	7,872,217
	Greenwood Village	1,521,243,845	1,142,337,492	537,951,287	15,220,218
	Littleton	2,636,250,032	1,564,849,582	751,971,730	21,275,099
	Sheridan	465,279,130	318,225,970	155,675,505	4,406,643
	Strasburg	14,117,506	13,828,023	3,695,352	104,577
	Remainder	3,346,571,409	2,011,445,403	649,789,031	18,375,338
Archuleta		\$257,943,076	\$246,379,683	\$134,687,303	\$3,807,455
	Pagosa Springs	200,298,224	192,418,128	100,880,608	2,851,287
	Remainder	57,644,852	53,961,555	33,806,696	956,168
Baca		\$60,080,599	\$58,531,945	\$15,968,997	\$452,052
	Campo	291,586	290,750	129,139	3,659
	Pritchett	1,163,710	1,163,245	384,674	10,885
	Springfield	34,956,072	33,944,383	12,112,156	342,561
	Walsh	13,851,558	13,545,511	2,050,361	58,018
	Remainder	9,817,673	9,588,056	1,292,667	36,929
Bent		\$41,050,693	\$39,831,800	\$13,622,396	\$385,734
	Las Animas	32,772,823	31,808,379	10,949,311	310,037
	Remainder	8,277,870	8,023,421	2,673,085	75,697
Boulder		\$11,268,301,792	\$8,340,613,349	\$3,525,255,035	\$99,722,089
	Boulder	5,536,523,475	3,651,787,284	1,680,048,461	47,514,558
	Erie	65,515,758	61,282,319	20,415,633	577,589
	Lafayette	747,329,968	645,671,677	160,827,269	4,549,266
	Longmont	2,567,365,242	2,168,743,467	923,428,490	26,125,468
	Louisville	903,736,908	694,616,840	284,890,961	8,065,334
	Lyons	67,989,238	39,692,559	11,367,907	321,168
	Nederland	29,625,124	26,324,459	17,057,770	482,752
	Niwot	90,297,335	29,994,634	16,281,795	460,164
	Superior	383,473,316	373,768,707	189,358,017	5,353,409
	Ward	889,279	801,021	253,868	7,184
	Remainder	875,556,149	647,930,382	221,324,864	6,265,197
Broomfield		\$2,220,933,378	\$1,582,880,609	\$893,227,518	\$25,269,090
	Broomfield	2,220,933,378	1,582,880,609	893,227,518	25,269,090



County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Chaffee		\$450,252,875	\$406,502,410	\$223,861,232	\$6,330,377
	Buena Vista	109,159,211	96,223,844	57,243,201	1,617,738
	Poncha Springs	30,339,005	28,042,043	12,371,871	349,607
	Salida	234,058,538	218,606,581	120,515,558	3,408,034
	Remainder	76,696,121	63,629,942	33,730,603	954,998
Cheyenne		\$80,798,287	\$73,866,472	\$32,351,873	\$913,962
	Cheyenne Wells	40,621,470	35,815,562	26,423,050	746,476
	Kit Carson	1,750,564	1,717,033	654,557	18,505
	Remainder	38,426,253	36,333,877	5,274,266	148,981
Clear Creek		\$165,633,503	\$153,814,982	\$60,750,423	\$1,718,243
	Empire	3,342,410	3,202,212	1,866,248	52,845
	Georgetown	20,831,194	20,420,648	7,207,328	203,605
	Idaho Springs	72,202,111	69,282,758	27,874,918	788,370
	Silver Plume	1,721,651	1,028,496	700,875	19,795
	Remainder	67,536,137	59,880,868	23,101,055	653,628
Conejos		\$65,677,150	\$51,798,010	\$21,631,377	\$611,340
	Antonito	17,707,003	9,059,836	2,318,443	65,532
	La Jara	20,588,804	19,736,348	5,845,905	165,697
	Manassa	4,754,822	3,609,056	1,260,529	35,648
	Romeo	862,559	859,540	566,431	16,010
	Remainder	21,763,962	18,533,230	11,640,069	328,453
Costilla		\$25,127,313	\$20,715,718	\$8,440,829	\$238,660
	Blanca	3,283,292	3,054,543	1,006,807	28,481
	Ft Garland	2,377,529	2,244,996	1,520,083	42,992
	San Luis	5,230,388	4,703,088	2,287,829	64,731
	Remainder	14,236,104	10,713,091	3,626,110	102,456
Crowley		\$27,043,533	\$26,263,911	\$11,088,490	\$313,645
	Ordway	13,923,714	13,523,332	5,581,067	157,819
	Remainder	13,119,819	12,740,579	5,507,423	155,826
Custer		\$50,704,024	\$46,341,263	\$20,962,871	\$592,990
	Silver Cliff	7,756,886	7,617,089	3,435,125	97,138
	Westcliffe	27,952,360	24,694,648	12,746,557	360,604
	Remainder	14,994,778	14,029,526	4,781,188	135,248
Delta		\$713,573,068	\$635,932,180	\$245,063,217	\$6,930,652
	Cedaredge	28,967,421	27,325,401	13,390,167	379,076
	Crawford	2,337,804	2,053,243	995,882	28,179
	Delta	396,199,475	358,644,598	150,542,132	4,257,187
	Hotchkiss	39,017,505	35,602,534	16,753,775	473,401
	Orchard City	11,792,926	10,968,769	1,424,422	40,287
	Paonia	93,060,499	92,046,568	13,079,366	369,898
	Remainder	142,197,438	109,291,067	48,877,473	1,382,624
Denver		\$36,816,490,218	\$24,832,618,800	\$11,198,480,152	\$316,631,671
	Denver	36,816,490,218	24,832,618,800	11,198,480,152	316,631,671
Dolores		\$28,942,960	\$24,446,063	\$8,444,699	\$238,781
	Dove Creek	21,648,255	20,215,874	5,753,885	162,703
	Rico	2,501,342	2,074,830	1,252,003	35,376
	Remainder	4,793,363	2,155,359	1,438,811	40,702
Douglas		\$7,268,344,960	\$6,234,220,234	\$3,408,048,576	\$96,405,396
	Aurora	6,561,428	6,409,227	2,901,442	82,336
	Castle Pines North	92,388,853	88,922,173	26,008,728	735,723
	Castle Rock	1,005,288,442	923,494,105	519,921,857	14,709,543
	Franktown	32,549,474	27,829,750	10,403,164	294,185
	Highlands Ranch	997,372,256	773,037,925	429,498,901	12,153,268
	Larkspur	81,579,759	10,215,878	6,255,041	176,792
	Littleton	176,009,262	152,529,613	106,053,579	3,000,903
	Lone Tree	1,682,186,953	1,547,424,727	1,015,790,645	28,725,165
	Parker	1,227,750,260	1,150,755,132	589,119,378	16,669,181
	Sedalia	165,512,380	96,418,206	28,454,646	804,345
	Remainder	1,801,145,893	1,457,183,498	673,641,195	19,053,955



County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Eagle		\$2,242,882,803	\$2,111,830,498	\$1,302,745,842	\$36,830,359
	Avon	378,863,406	369,636,213	248,999,659	7,039,435
	Basalt	169,763,661	162,693,450	80,384,129	2,271,022
	Eagle	167,084,581	160,633,657	72,302,621	2,043,617
	Edwards	147,087,608	136,553,082	89,843,922	2,537,336
	Gypsum	314,131,670	241,464,793	131,909,052	3,726,126
	Minturn	38,659,620	36,512,117	16,484,799	466,097
	Red Cliff	2,888,815	2,874,924	1,831,825	51,788
	Vail	531,463,008	527,459,200	359,261,352	10,166,173
	Remainder	492,940,434	474,003,062	301,728,485	8,528,765
El Paso		\$17,527,880,397	\$12,867,237,823	\$6,274,684,343	\$177,538,684
	Calhan	23,680,005	21,852,339	5,448,228	154,048
	Colorado Springs	15,580,438,371	11,135,614,309	5,444,127,642	154,024,512
	Fountain	423,602,995	348,659,138	169,749,332	4,806,221
	Green Mountain Falls	2,891,145	2,883,255	1,871,482	53,015
	Manitou Springs	55,686,674	53,859,548	40,495,266	1,145,321
	Monument	309,916,331	286,928,743	134,086,522	3,793,375
	Palmer Lake	25,115,186	21,796,968	9,100,155	257,327
	Security	29,433,169	26,763,151	8,853,787	250,683
	Remainder	1,077,116,521	968,880,372	460,951,928	13,054,182
Elbert		\$257,006,890	\$180,598,719	\$68,669,415	\$1,942,368
	Agate	4,181,429	4,178,081	4,007,574	113,151
	Elizabeth	113,498,635	72,958,087	27,282,379	771,723
	Kiowa	18,468,369	17,853,131	6,601,959	186,972
	Simla	8,383,292	7,992,756	2,488,499	70,365
	Remainder	112,475,165	77,616,664	28,289,005	800,157
Fremont		\$725,378,200	\$582,143,818	\$264,199,800	\$7,476,146
	Canon City	451,820,016	413,290,511	199,679,216	5,649,717
	Florence	57,452,309	44,913,227	18,710,518	529,830
	Penrose	16,653,501	14,757,484	4,578,492	129,526
	Remainder	199,452,374	109,182,596	41,231,575	1,167,073
Garfield		\$2,737,499,589	\$2,470,183,798	\$1,211,928,666	\$34,226,204
	Carbondale	231,181,493	210,380,230	110,588,075	3,124,733
	Glenwood Springs	1,075,212,409	999,371,331	484,313,692	13,679,773
	New Castle	96,330,843	84,369,689	37,718,227	1,065,810
	Parachute	133,024,673	93,703,040	47,322,258	1,336,395
	Rifle	557,023,181	508,171,746	226,827,666	6,404,562
	Silt	39,723,786	38,565,496	19,206,395	542,735
	Remainder	605,003,204	535,622,266	285,952,354	8,072,196
Gilpin		\$80,545,915	\$74,705,518	\$42,987,775	\$1,217,507
	Black Hawk	53,070,131	50,544,315	29,626,411	838,839
	Central City	8,710,345	8,141,201	6,456,900	182,715
	Remainder	18,765,439	16,020,002	6,904,465	195,953
Grand		\$505,744,742	\$471,041,931	\$253,379,105	\$7,161,351
	Fraser	59,662,312	57,117,824	30,818,598	871,173
	Granby	113,281,025	110,594,667	55,026,197	1,553,507
	Grand Lake	28,269,153	27,652,872	20,037,032	565,506
	Hot Sulphur Springs	5,730,918	5,651,898	2,837,528	80,233
	Kremmling	33,726,877	31,008,792	14,465,199	408,812
	Winter Park	126,414,495	125,125,418	65,184,893	1,844,992
	Remainder	138,659,962	113,890,460	65,009,658	1,837,128
Gunnison		\$785,358,392	\$765,086,617	\$219,659,997	\$6,207,844
	Crested Butte	86,456,336	84,415,350	52,595,324	1,485,534
	Gunnison	214,321,810	201,884,560	109,391,149	3,090,564
	Marble	1,229,875	1,143,572	549,693	15,526
	Mt. Crested Butte	30,720,245	30,602,024	23,283,003	658,624
	Remainder	452,630,126	447,041,111	33,840,827	957,596
Hinsdale		\$17,624,805	\$16,439,568	\$10,789,198	\$304,601
	Lake City	12,036,399	10,884,137	7,077,429	199,760
	Remainder	5,588,406	5,555,431	3,711,769	104,841



County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Huerfano		\$100,938,031	\$90,251,798	\$35,487,430	\$1,003,522
	La Veta	19,071,658	14,285,990	7,401,550	209,168
	Walsenburg	54,290,832	49,175,989	19,694,173	557,288
	Remainder	27,575,541	26,789,819	8,391,707	237,066
Jackson		\$35,893,383	\$30,186,785	\$13,636,386	\$385,394
	Walden	19,797,447	14,462,177	8,478,222	239,384
	Remainder	16,095,936	15,724,608	5,158,163	146,010
Jefferson		\$16,919,445,339	\$12,453,379,955	\$6,111,173,485	\$172,863,816
	Arvada	2,327,828,111	1,972,172,896	823,524,043	23,298,214
	Conifer	165,613,273	160,182,980	29,600,809	836,373
	Edgewater	110,549,059	104,265,002	51,287,868	1,450,777
	Evergreen	147,971,137	117,899,412	58,787,020	1,659,366
	Golden	2,503,367,709	1,192,881,857	619,787,300	17,522,611
	Kittredge	5,388,276	5,212,207	2,373,594	67,112
	Lakeside	4,392,625	4,371,075	3,935,369	111,294
	Lakewood	4,573,033,276	3,487,773,665	1,994,667,028	56,428,955
	Littleton	791,326,139	359,156,135	189,950,987	5,372,395
	Morrison	31,909,634	30,202,757	11,994,571	339,537
	Westminster	1,359,083,643	1,223,299,436	779,989,958	22,066,326
	Wheat Ridge	1,834,945,818	1,617,287,312	524,028,823	14,825,316
	Remainder	3,064,036,639	2,178,675,221	1,021,246,114	28,885,540
Kiowa		\$30,059,653	\$29,611,348	\$3,853,317	\$109,059
	Eads	9,736,099	9,457,093	2,921,598	82,675
	Remainder	20,323,554	20,154,255	931,719	26,384
Kit Carson		\$292,989,955	\$260,817,374	\$74,598,430	\$2,110,076
	Burlington	128,858,104	118,983,933	58,057,659	1,642,095
	Flagler	41,508,361	27,838,149	3,594,635	101,711
	Seibert	19,040,273	18,706,303	2,161,042	61,111
	Stratton	8,561,073	8,535,354	4,332,663	122,685
	Remainder	95,022,144	86,753,635	6,452,430	182,474
La Plata		\$2,035,254,225	\$1,808,098,886	\$778,479,584	\$22,010,936
	Bayfield	65,628,918	62,028,379	28,527,971	806,822
	Durango	1,420,126,594	1,317,952,037	571,757,487	16,164,759
	Ignacio	78,806,808	22,591,611	9,983,170	282,458
	Remainder	470,691,905	405,526,859	168,210,956	4,756,897
Lake		\$102,110,505	\$96,909,730	\$47,624,391	\$1,346,072
	Leadville	37,778,839	36,451,658	20,738,809	586,008
	Twin Lakes	942,977	887,864	641,401	18,104
	Remainder	63,388,689	59,570,208	26,244,182	741,960
Larimer		\$9,119,283,226	\$6,941,091,473	\$3,462,303,602	\$97,931,336
	Berthoud	104,707,439	62,093,346	22,049,060	623,932
	Estes Park	250,780,829	242,994,481	155,223,397	4,384,192
	Ft. Collins	4,132,167,383	3,505,675,951	1,870,622,847	52,907,365
	Johnstown	77,436,145	73,524,116	36,610,350	1,036,372
	Loveland	2,849,046,776	2,094,074,458	939,381,071	26,569,751
	Timnath	28,719,012	27,749,630	10,293,318	293,940
	Wellington	70,310,710	67,922,328	23,489,240	664,856
	Windsor	35,984,826	25,930,857	11,486,197	324,864
	Remainder	1,570,130,106	841,126,306	393,148,122	11,126,064
Las Animas		\$373,484,090	\$344,509,645	\$140,562,036	\$3,974,551
	Aguilar	4,739,674	4,661,026	1,484,177	41,998
	Trinidad	286,506,038	261,027,495	112,934,487	3,193,636
	Remainder	82,238,378	78,821,124	26,143,373	738,917
Lincoln		\$204,457,081	\$197,171,485	\$49,379,385	\$1,396,991
	Arriba	2,214,561	2,212,170	161,903	4,582
	Genoa	396,691	390,457	268,990	7,598
	Hugo	9,218,706	9,116,227	3,848,615	108,925
	Limon	180,181,196	174,017,710	40,551,617	1,147,208
	Remainder	12,445,927	11,434,921	4,548,261	128,678



County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Logan		\$742,228,468	\$555,836,489	\$209,148,718	\$5,917,007
	Crook	65,724,285	65,718,744	812,041	22,950
	Fleming	1,445,041	1,439,705	805,348	22,809
	Iliff	474,392	472,410	162,607	4,595
	Merino	8,455,486	8,352,894	816,179	23,014
	Sterling	462,559,123	383,351,284	179,079,580	5,065,732
	Remainder	203,570,141	96,501,452	27,472,962	777,907
Mesa		\$6,535,899,770	\$4,893,578,017	\$2,463,658,637	\$69,620,391
	Clifton	106,027,348	90,075,307	65,879,033	1,860,882
	Collbran	7,997,466	7,706,564	4,350,402	122,927
	De Beque	13,480,373	12,858,129	4,344,191	122,601
	Fruita	285,108,226	201,136,429	73,021,677	2,064,595
	Grand Junction	5,233,839,314	3,862,297,080	1,993,774,084	56,339,746
	Palisade	38,548,117	34,826,559	16,937,763	479,041
	Remainder	850,898,926	684,677,949	305,351,488	8,630,599
Mineral		\$26,018,631	\$25,446,405	\$12,976,160	\$366,576
	Creede	9,694,119	9,317,715	5,912,724	166,983
	Remainder	16,324,512	16,128,690	7,063,436	199,593
Moffat		\$388,344,072	\$342,274,815	\$187,809,345	\$5,310,054
	Craig	327,960,697	292,061,822	164,532,416	4,651,901
	Dinosaur	5,883,374	5,795,040	2,531,531	71,609
	Remainder	54,500,001	44,417,953	20,745,398	586,544
Montezuma		\$675,054,960	\$588,181,630	\$262,978,751	\$7,440,097
	Cortez	466,832,811	427,261,078	200,900,886	5,683,747
	Dolores	17,164,279	16,502,156	7,322,713	207,091
	Mancos	31,613,023	25,218,917	11,468,675	323,770
	Remainder	159,444,847	119,199,479	43,286,477	1,225,489
Montrose		\$1,162,785,047	\$995,784,290	\$519,460,951	\$14,687,200
	Montrose	884,566,204	799,349,718	431,097,761	12,188,564
	Naturita	18,003,648	17,616,412	6,041,736	170,894
	Nucla	13,628,112	11,950,937	4,382,948	124,090
	Olathe	62,029,863	31,597,480	10,001,664	282,978
	Remainder	184,557,220	135,269,743	67,936,842	1,920,674
Morgan		\$950,981,259	\$575,674,579	\$229,777,049	\$6,501,400
	Brush	98,490,546	89,803,394	32,938,004	932,196
	Ft. Morgan	588,576,805	304,187,415	143,141,555	4,048,710
	Log Lane Village	2,065,700	1,906,705	896,995	25,400
	Wiggins	34,992,644	34,123,027	7,048,881	199,481
	Remainder	226,855,564	145,654,038	45,751,615	1,295,613
Otero		\$476,289,199	\$425,162,255	\$128,873,606	\$3,648,284
	Cheraw	1,209,381	1,195,794	508,548	14,382
	Fowler	14,994,019	13,584,836	4,599,541	129,904
	La Junta	360,696,865	323,109,898	92,096,181	2,607,222
	Manzanola	1,455,138	1,424,623	296,906	8,387
	Rocky Ford	50,298,660	42,530,133	20,243,397	573,219
	Swink	1,865,694	1,863,611	768,588	21,534
	Remainder	45,769,442	41,453,360	10,360,445	293,636
Ouray		\$81,478,951	\$71,874,739	\$45,700,588	\$1,291,085
	Ouray	32,119,624	28,306,800	22,331,828	630,221
	Ridgway	35,859,188	31,749,632	15,290,985	432,097
	Remainder	13,500,139	11,818,307	8,077,774	228,767
Park		\$129,925,366	\$121,072,656	\$58,597,402	\$1,656,642
	Alma	4,608,705	4,377,428	2,536,718	71,736
	Fairplay	24,414,783	23,160,003	11,614,246	328,644
	Remainder	100,901,878	93,535,225	44,446,438	1,256,262
Phillips		\$295,493,413	\$282,762,643	\$23,290,157	\$658,543
	Haxtun	100,465,423	98,228,054	6,624,149	187,282
	Holyoke	139,749,784	131,277,869	13,115,650	370,860
	Remainder	55,278,206	53,256,720	3,550,358	100,401



County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Pitkin		\$1,227,117,769	\$1,187,532,191	\$624,886,961	\$17,667,706
	Aspen	669,090,416	645,171,524	416,628,991	11,776,635
	Basalt	247,664,647	241,934,267	27,039,848	763,140
	Snowmass	14,906,340	14,831,182	1,238,336	35,007
	Snowmass Village	131,942,966	131,698,730	91,074,695	2,579,415
	Remainder	163,513,400	153,896,488	88,905,090	2,513,509
Prowers		\$346,530,165	\$277,417,397	\$110,019,286	\$3,112,956
	Granada	2,901,697	2,622,743	1,098,553	31,053
	Holly	20,896,621	16,023,334	4,539,839	128,787
	Lamar	269,907,651	219,417,665	89,964,803	2,544,998
	Wiley	5,074,426	5,067,218	1,007,666	28,525
	Remainder	47,749,770	34,286,437	13,408,425	379,593
Pueblo		\$5,350,824,562	\$3,975,331,608	\$1,550,816,253	\$43,880,433
	Avondale	1,461,696	1,455,863	542,638	15,360
	Boone	749,107	739,293	268,036	7,589
	Colorado City	22,020,798	17,141,903	3,220,614	91,034
	Pueblo	4,702,240,815	3,512,355,834	1,334,638,773	37,761,280
	Rye	3,011,790	2,995,709	979,738	27,680
	Remainder	621,340,356	440,643,006	211,166,454	5,977,490
Rio Blanco		\$899,579,072	\$857,852,298	\$159,208,761	\$4,497,945
	Meeker	54,775,680	46,894,566	18,075,655	510,631
	Rangely	37,387,932	34,008,192	15,412,011	435,736
	Remainder	807,415,460	776,949,540	125,721,095	3,551,578
Rio Grande		\$478,542,544	\$290,870,860	\$90,360,909	\$2,554,971
	Center	28,745,821	15,222,954	1,196,497	33,865
	Del Norte	20,336,302	19,799,608	7,547,012	213,444
	Monte Vista	266,230,685	105,542,879	31,270,960	883,513
	South Fork	24,082,035	23,347,663	16,311,238	460,672
	Remainder	139,147,701	126,957,756	34,035,202	963,477
Routt		\$988,647,525	\$892,412,668	\$480,821,773	\$13,589,712
	Hayden	57,973,847	55,597,654	19,730,557	558,097
	Oak Creek	10,980,883	9,794,769	3,914,858	110,613
	Phippsburg	5,403,271	5,367,107	2,228,048	62,827
	Steamboat Springs	778,129,128	697,319,421	397,795,301	11,243,069
	Yampa	5,766,314	5,150,165	1,857,796	52,515
	Remainder	130,394,082	119,183,552	55,295,214	1,562,591
Saguache		\$75,849,033	\$68,009,823	\$16,689,789	\$471,974
	Center	33,291,399	32,961,113	6,147,537	173,933
	Crestone	4,970,201	3,904,875	1,605,466	45,366
	Saguache	7,186,316	7,012,291	1,740,334	49,202
	Remainder	30,401,117	24,131,544	7,196,452	203,473
San Juan		\$22,786,365	\$21,476,225	\$12,328,929	\$348,282
	Silverton	20,719,902	19,423,903	10,901,871	307,767
	Remainder	2,066,463	2,052,322	1,427,058	40,515
San Miguel		\$287,738,822	\$274,412,490	\$165,416,161	\$4,677,413
	Mountain Village	78,241,920	76,494,607	55,965,394	1,582,012
	Norwood	15,753,294	15,328,214	7,212,908	203,958
	Telluride	139,606,690	132,190,294	72,253,758	2,043,547
	Remainder	54,136,918	50,399,375	29,984,100	847,896
Sedgwick		\$59,461,662	\$54,299,076	\$15,562,396	\$439,612
	Julesburg	49,394,849	45,277,514	13,038,935	368,244
	Ovid	5,486,610	5,003,665	1,066,714	30,189
	Sedgwick	623,618	605,017	232,573	6,596
	Remainder	3,956,585	3,412,880	1,224,174	34,583



County	Selected City	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Summit		\$1,785,491,047	\$1,352,483,337	\$847,239,023	\$23,953,404
	Breckenridge	359,633,739	350,336,953	255,042,356	7,211,734
	Copper Mountain	38,070,515	38,062,398	35,466,771	1,003,548
	Dillon	505,846,401	119,231,915	64,091,410	1,811,936
	Frisco	319,819,211	310,254,200	120,618,436	3,409,163
	Keystone	75,574,279	75,116,747	70,404,013	1,992,829
	Silverthorne	320,516,377	307,695,240	210,866,230	5,958,554
	Remainder	166,030,525	151,785,884	90,749,807	2,565,640
Teller		\$352,631,706	\$338,113,610	\$146,879,009	\$4,155,719
	Cripple Creek	37,082,807	35,738,291	25,930,863	733,839
	Victor	11,439,183	9,712,653	8,843,551	250,964
	Woodland Park	225,995,264	216,602,196	87,057,355	2,461,964
	Remainder	78,114,452	76,060,470	25,047,240	708,952
Washington		\$88,725,088	\$85,166,722	\$20,406,326	\$577,320
	Akron	65,523,925	62,755,728	13,129,182	371,393
	Cope	158,998	158,690	115,998	3,282
	Otis	8,423,649	7,831,426	3,068,679	86,765
	Remainder	14,618,516	14,420,878	4,092,467	115,880
Weld		\$8,533,107,120	\$5,682,345,757	\$2,158,920,692	\$61,055,943
	Ault	17,484,955	16,132,371	5,861,976	166,007
	Brighton	165,956,656	109,782,654	78,783,238	2,224,205
	Dacono	71,078,742	68,267,585	34,681,009	981,347
	Eaton	170,749,948	137,396,230	27,861,967	787,949
	Erie	29,538,339	28,551,513	16,586,345	469,490
	Evans	262,610,073	242,110,966	130,571,518	3,695,272
	Firestone	230,658,072	196,698,804	79,865,430	2,259,802
	Frederick	503,220,956	365,757,433	115,426,975	3,264,504
	Ft Lupton	410,757,930	293,980,748	76,002,710	2,148,693
	Garden City	34,773,606	25,089,072	15,823,428	448,038
	Gilcrest	34,920,832	6,549,391	4,986,601	140,979
	Greeley	3,041,755,274	2,492,480,008	957,456,704	27,068,664
	Hudson	59,511,373	54,125,262	10,936,834	309,609
	Johnstown	124,892,848	106,566,700	43,991,683	1,243,864
	Keenesburg	12,568,016	12,083,521	7,369,516	208,358
	Kersey	22,251,402	20,941,026	10,841,771	306,328
	La Salle	40,505,459	35,883,280	14,605,673	413,861
	Lochbuie	8,682,312	8,680,846	3,890,303	110,123
	Mead	146,309,243	91,736,499	59,140,365	1,682,557
	Milliken	25,038,313	21,856,934	9,725,982	275,227
	Northglenn	777,921	321,539	169,369	4,788
	Nunn	3,209,837	2,538,141	1,307,458	36,947
	Pierce	8,419,717	7,609,283	2,147,914	60,748
	Platteville	102,140,843	70,544,904	12,255,107	346,374
	Severance	9,863,095	9,610,653	4,409,118	124,824
	Windsor	513,560,762	294,012,026	129,953,949	3,673,691
	Remainder	2,481,870,596	963,038,368	304,267,745	8,603,694
Yuma		\$300,688,658	\$270,283,560	\$97,022,713	\$2,744,911
	Eckley	1,091,191	1,090,834	364,550	10,447
	Idalia	3,049,684	3,043,901	912,867	25,792
	Joes	854,321	839,706	621,929	17,628
	Kirk	2,816,129	2,403,874	1,217,024	34,483
	Wray	72,516,197	67,737,411	29,122,965	823,820
	Yuma	139,038,543	131,720,110	49,479,361	1,398,947
	Remainder	81,322,593	63,447,724	15,304,017	433,794
Out of State		\$6,796,569,690	\$2,649,341,835	\$1,041,458,121	\$29,445,529
State Total		\$198,814,591,155	\$143,072,480,876	\$64,811,976,172	\$1,832,958,202



City Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2008

Aguilar	\$55,086	Frederick	\$1,127,009	Nederland	\$644,247
Akron	242,544	Frisco	12	New Castle	1,250,059
Alma	75,817	Fruita	1,375,863	Norwood	252,612
Antonito	178,267	Garden City	258,899	Nucla	176,904
Ault	263,025	Georgetown	365,675	Nunn	19,879
Basalt	3,672,724	Gilcrest	118,465	Oak Creek	144,976
Bayfield	548,121	Granada	33,085	Olathe	391,018
Bennett	887,690	Granby	1,761,098	Ordway	128,629
Berthoud	803,565	Grand Lake	867,594	Otis	26,433
Black Hawk	1,328,229	Green Mountain Falls	60,727	Ouray	705,509
Blanca	47,986	Gypsum	2,856,101	Ovid	12,265
Brush	1,269,895	Haxtun	105,889	Palisade	198,320
Buena Vista	998,398	Hayden	1,052,394	Palmer Lake	301,958
Burlington	762,111	Holly	50,497	Paonia	283,309
Calhan	90,751	Holyoke	270,158	Parachute	2,148,596
Carbondale	15,127	Hooper	6,595	Pierce	48,331
Castle Pines North	346,879	Hot Sulphur Springs	84,161	Pitkin	12,095
Castle Rock	29	Hotchkiss	367,230	Platteville	229,193
Cedaredge	307,239	Hudson	346,586	Poncha Springs	153,803
Centennial	17,828,473	Hugo	90,410	Red Cliff	31,269
Center	190,650	Idaho Springs	1,120,168	Rico	79,477
Cheyenne Wells	104,708	Ignacio	263,505	Rocky Ford	679,329
Collbran	67,187	Johnstown	1,610,257	Romeo	7,497
Columbine Valley	121,449	Julesburg	140,393	Saguache	106,356
Craig	3,645,308	Keenesburg	89,178	Salida	2,441,672
Crawford	29,066	Kersey	287,434	San Luis	87,295
Creede	159,666	Kiowa	58,930	Sawpit	13,431
Crestone	83,401	Kit Carson	29,196	Sedgwick	2,448
Cripple Creek	648,264	Kremmling	697,748	Seibert	39,490
Dacono	757,006	La Jara	256,748	Severance	117,691
De Beque	42,238	La Salle	369,979	Sheridan	685
Del Norte	229,623	Lakeside	79,685	Silt	449,382
Dillon	2,241,619	Las Animas	410,939	Silver Cliff	69,075
Dinosaur	54,317	La Veta	261,147	Silver Plume	28,037
Dolores	287,183	Limon	818,896	Simla	36,140
Dove Creek	128,517	Lochbuie	253,963	South Fork	260,532
Eads	84,614	Log Lane Village	43,306	Springfield	322,809
Eagle	3,124,879	Lyons	480,404	Stratton	88,926
Eaton	812,271	Manassa	20,053	Superior	7,889,660
Elizabeth	1,676,200	Mancos	304,370	Telluride	56,489
Empire	74,439	Manitou Springs	1,911,050	Timnath	76,230
Erie	2,128,770	Manzanola	7,267	Trinidad	5,408,106
Estes Park	7,181,367	Marble	9,847	Victor	176,401
Evans	4,513,908	Mead	669,147	Walsenburg	934,764
Fairplay	386,396	Milliken	578,915	Walsh	108,342
Firestone	1,665,180	Minturn	483,450	Ward	6,915
Flagler	87,616	Moffat	11,684	Wellington	612,733
Florence	637,238	Montezuma	13,142	Westcliffe	309,439
Fort Lupton	2,728,251	Monte Vista	715,756	Wiggins	159,149
Fort Morgan	4,854,306	Monument	3,761,593	Windsor	114
Fountain	4,894,370	Morrison	455,656	Wray	861,658
Fowler	116,133	Mountain View	135,091	Yampa	37,191
Foxfield	233,773	Mountain Village	2,423,600	Yuma	1,337,339
Fraser	1,807,979	Naturita	250,561		
				Total	\$135,705,555



County Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2008

Adams County	\$30,232,040	Moffat County	2,791,123
Alamosa County	4,530,236	Craig	1,373,351
Arapahoe County	15,712,712	Dinosaur	21,302
Archuleta County	6,540,808	Montezuma County	1,322,234
Bent County	232,274	Montrose County	5,154,965
Boulder County	21,866,001	Otero County	1,177,321
Chaffee County	5,122,827	Ouray County	522,877
Clear Creek County	848,600	Park County	565,159
Costilla County	132,648	Phillips County	376,757
Crowley County	276,376	Pitkin County	23,752,474
Custer County	434,231	Prowers County	1,466,049
Delta County	5,507,086	Pueblo County	14,734,487
Douglas County	32,259,666	Rio Blanco County	4,729,165
Eagle County	14,501,732	Meeker	983,483
El Paso County	64,286,922	Rangely	915,249
Elbert County	581,191	Rio Grande County	2,923,672
Fremont County	3,787,837	Routt County	4,988,939
Garfield County	15,253,773	Saguache County	201,818
Grand County	3,232,379	San Juan County	606,065
Gunnison County	2,633,974	San Miguel County	1,699,588
Hinsdale County	580,644	Sedgwick County	387,918
Huerfano County	547,813	Summit County	4,760,318
Jackson County	695,658	Blue River	62,292
Jefferson County	32,883,250	Breckenridge	6,238,980
La Plata County	18,234,276	Dillon	1,986,660
Lake County	2,426,609	Frisco	3,105,434
Leadville	77,268	Montezuma	9,167
Larimer County	25,669,437	Silverthorne	4,637,061
Lincoln County	1,113,833	Teller County	1,535,625
Logan County	2,294,581	Washington County	306,170
Mesa County	44,896,523		
Mineral County	404,520		
		Total	\$451,133,431



Lodging Tax Distributions to Counties Calendar Years 2004 -2008

County	Current Tax Rate	2004	2005	2006	2007	2008
Alamosa	1.9%	102,343	101,712	118,182	129,149	128,274
Archuleta (Pagosa Springs omitted)	1.9%	184,716	187,767	77,179	80,673	74,528
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	215,917	237,257	261,942	294,678	306,211
Clear Creek	2.0%	61,386	64,322	67,902	71,046	70,826
Conejos	1.9%	13,568	13,652	20,686	22,085	21,111
Costilla	1.9%	8,282	7,643	7,721	9,061	6,922
Delta	1.9%	74,525	81,699	108,076	88,770	85,466
Fremont	2.0%	93,278	135,278	151,823	137,332	148,463
Grand (Winter Park omitted)	1.8%	439,595	488,188	493,651	502,889	499,055
Hinsdale	1.9%	40,424	41,528	46,622	49,144	45,771
Lake	1.9%	61,644	65,004	79,700	76,659	110,640
La Plata (Durango omitted)	1.9%	169,067	147,833	178,915	179,204	189,262
Logan	1.9%	63,988	71,029	74,171	97,766	81,720
Mineral	1.9%	NR	NR	NR	63,128	57,267
Moffat	1.9%	82,550	90,134	143,865	163,686	164,595
Montezuma (Cortez omitted)	1.9%	77,468	93,044	112,109	115,986	108,014
Morgan	1.9%	74,668	70,788	72,195	84,028	84,192
Prowers	2.0%	N/A	N/A	60,067	78,457	75,607
Rio Blanco	1.9%	111,136	46,729	53,430	62,563	86,346
Rio Grande	1.9%	79,210	75,676	81,801	84,781	83,597
Saguache	1.9%	9,075	9,754	9,821	10,086	11,519
San Juan	2.0%	39,663	49,814	54,418	50,496	44,958
San Miquel (Mountain Village omitted)	2.0%	316,681	317,043	329,020	384,016	367,446

NR = Nonreleasable due to confidentiality requirements

N/A = Not Applicable



**SEVERANCE
TAX**

Net Severance Tax Collections 72



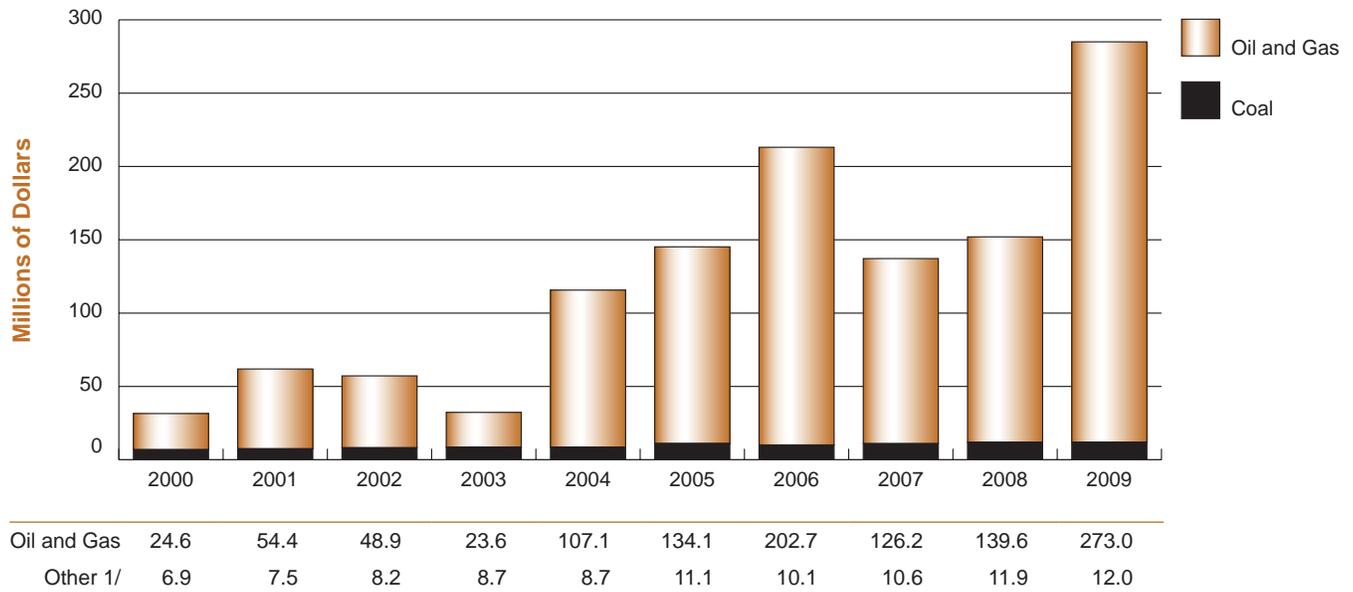


Net Severance Tax Collections Fiscal Years 2000 to 2009

Year	Oil and Gas	Other 1/	Total
2009	\$273,028,479	\$11,986,824	\$285,015,302
2008	139,550,829	11,922,825	151,473,654
2007	126,244,455	10,643,144	136,887,598
2006	202,688,239	10,085,116	212,773,355
2005	134,049,755	11,063,940	145,113,695
2004	107,145,432	8,738,392	115,883,824
2003	23,612,982	8,721,827	32,334,808
2002	48,914,233	8,215,660	57,129,893
2001	54,383,726	7,533,418	61,917,144
2000	24,640,683	6,866,188	31,947,871

1/ The "other" classification includes severance tax collections for coal, molybdenum and metallic minerals

Net Severance Tax Collections Fiscal Years 2000 to 2009



1/ The "other" classification includes severance tax collections for coal, molybdenum and metallic minerals



DR 4000 12/30/09
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER, COLORADO

