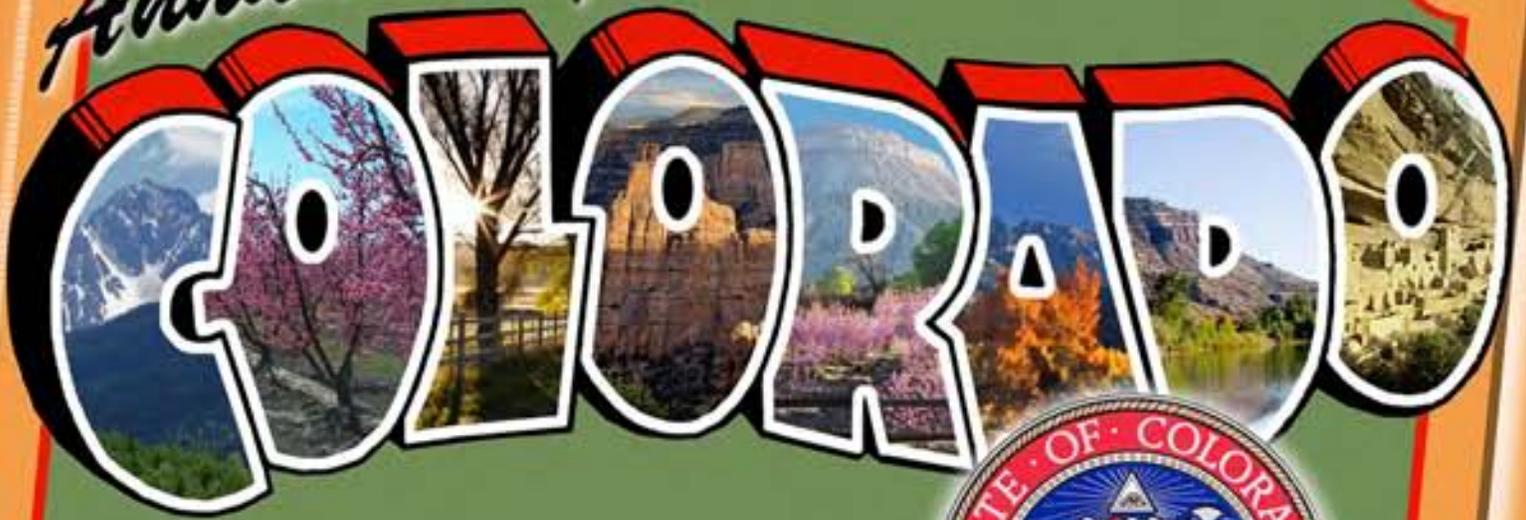
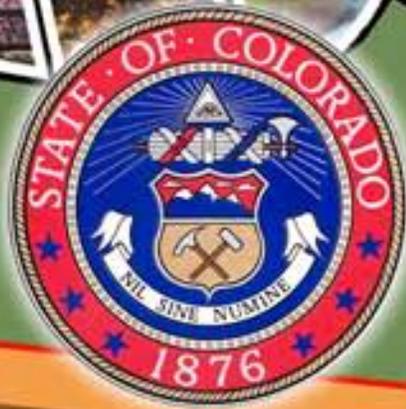


*2011
Annual Report*



Colorado Department of Revenue



Colorado Department of Revenue

2011 Annual Report

July 1, 2010 - June 30, 2011

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



January 10, 2012

The Honorable John Hickenlooper
Governor of ColoradoMembers of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

The Colorado Department of Revenue's annual report for the fiscal year ending June 30, 2011, covers the big picture of what the Department does for Colorado citizens and taxpayers.

The report is the Department by-the-numbers: tax returns filed, driver's licenses issued, vehicles weighed along state highways, compliance checks conducted by liquor enforcement officers, lottery tickets sold, charitable contributions to tax checkoff programs and scores of other details about the Department. We believe this report is a valuable resource to tell you what we do.

In the upcoming year we will be addressing a vital question: How can we serve you better?

Gov. John Hickenlooper set that direction: State government must be efficient, effective and elegant. It is a comprehensive vision that citizens will be treated fairly and will get timely responses to their needs.

At the Department, that means reviewing rules to eliminate red tape. We are developing a communications and outreach plan to ensure Department accessibility and transparency. We will analyze all parts of the Department and propose an appropriate organizational structure.

One of the key tools that will help the Department achieve these goals is Revenue Online, a new service fully implemented last year that allows taxpayers to access and review their tax accounts. Using this system, taxpayers can file returns and make payments electronically. It will allow them to view local sales tax rates and to find local taxes by address. They will be able to update their addresses in the tax system and will be able to file protests online. They can even check the status of payments and track down the status of an expected refund.

Using Revenue Online is easy and convenient. Taxpayers using the service can expect faster turnaround on their filings. I encourage you to check it out at www.colorado.gov/RevenueOnline.

Revenue Online is a key feature of the new tax-processing computer system that has been installed during the past five years. That \$54 million investment replaces a decades-old, cobbled-together system that was putting state revenue collection at risk and hampering the reporting of information to policy makers.

As we update computers and systems, the Department must also update its approach. Tax preparers have a reasonable expectation to know in advance that missing documents - documents that weren't checked closely in the past - could now trigger a notice to a taxpayer. Taxpayers deserve letters that explain clearly what issue triggered the notice - not just a bill with a penalty on it.

In the upcoming year, using the lessons we've learned, we expect to make improvements in other divisions of the Department.

At the Division of Motor Vehicles, we are preparing to roll out a system to "wait less" at driver license offices. For the first time, citizens will be able to schedule appointments when they need to renew a license. Those who don't schedule an appointment will be able to grab a number and go. A text message will call them back to the office in time to get their license or ID.

The Colorado Lottery posted record sales during the past year. To ensure the maximum benefit to the proceeds beneficiaries, the Lottery is aiming to boost the sales of its more profitable games. The price of a *Powerball* ticket is rising from \$1 to \$2 per play - a requirement in all states participating in the game - but it is expected to yield higher profits as jackpots grow faster. For those wanting a \$1 ticket, the state will continue to offer *MegaMillions* jackpot tickets.

The Department's Enforcement Business Group oversees casinos and racetracks, liquor and tobacco sales, auto dealers and salespeople and medical marijuana centers. With such a broad scope, it is critical to promote cross-training and bench strength among our senior leadership in this group. As we strengthen our team, we will also ensure that all stakeholders get full consideration when this group makes decisions crucial to Colorado's future. This approach ensures the protection of the public and fair operation of the marketplace.

The Department's mission is to serve with fairness and respect. Our customers - the taxpayers who pay for government - deserve nothing less.

Sincerely,

Barbara J. Brohl
Executive Director**COLORADO DEPARTMENT
OF REVENUE**State Capitol Annex
1375 Sherman Street, Room 409
Denver, Colorado 80261
(303) 866-3091
FAX (303) 866-2400



Highlights

The Colorado Department of Revenue (DOR) administers gaming, liquor, motor vehicle, 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 2011.

Service to Taxpayers

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY11, the Department of Revenue:

- Received more than 1,844,000 telephone calls from taxpayers regarding sales, fuel and income taxes
- Maintained more than 247,261 active sales tax accounts and more than 181,003 active wage withholding accounts

Tax Processing and Collection

During FY11, the Department processed:

- 2.3 million individual income tax returns
- 49,687 corporate income tax returns
- 1.5 million individual income tax refunds; average refund \$437, of which:
 - 83 % were processed within 21 days
 - 94 % were processed within 45 days
- 4.1 million paper documents for all taxes
- 1.7 million electronic (FSEF and NetFile) individual income tax returns
- 1,285,459 EFT payments/filings
- Assessments imposed by the Department's Discovery and Field Audit units for delinquent taxes valued at \$484 million

Colorado Lottery

- Gross Sales: \$ 518.9 million
- Total Proceeds: \$ 113.3 million
- Funds Distribution:
 - Conservation Trust Fund: \$ 45.3 million
 - Great Outdoors Colorado: \$ 56.0 million
 - Parks & Outdoor Recreation: \$ 11.3 million
 - Public School Capital Construction Assistance Fund: \$.7 million
 - Total Aggregate Proceeds (1983-2011): \$ 2.3 billion

Medical Marijuana Enforcement

- 2,385 license applications received
- \$8,422,100 license revenue collected

Motor Vehicle Registration, Driver Licensing and Services

- 759,894 adult driver's licenses issued
- 116,673 ID cards issued
- 59,744 driver records provided to the public
- 1,471,503 vehicle title applications received

Motor Vehicle Dealer Licensing

- 17,652 Dealer and Salesperson Licenses issued
- \$109,500 imposed for fines on licensed dealer and salespeople

Colorado Limited Stakes Gaming

- \$104.8 million in gaming tax revenues collected
- 40 gaming establishments licensed
- 9,452 individuals employed by casinos
- \$95.3 million distributed to constitutional and statutory fund recipients
- \$67,347 assessed in fines against 4 casinos and various individuals

Liquor Enforcement

- 15,935 liquor licenses in force
- 1,109 investigations performed, 85% resulted in criminal penalties or administrative sanctions
- 1,524 "no notice" compliance investigations were performed on alcohol beverage licensed establishments with an 81% compliance rate
- 2,661 statewide compliance checks for sales of tobacco to minors with a 90% compliance rate

Ports of Entry

- 5.85 million trucks cleared
- 2,299 commercial vehicle inspections with 893 being placed out of service for safety violations involving either the driver or the vehicle
- 46% of all vehicle traffic cleared ports using AVI WIM technology
- \$8.72 million collected in fines and permits

Racing

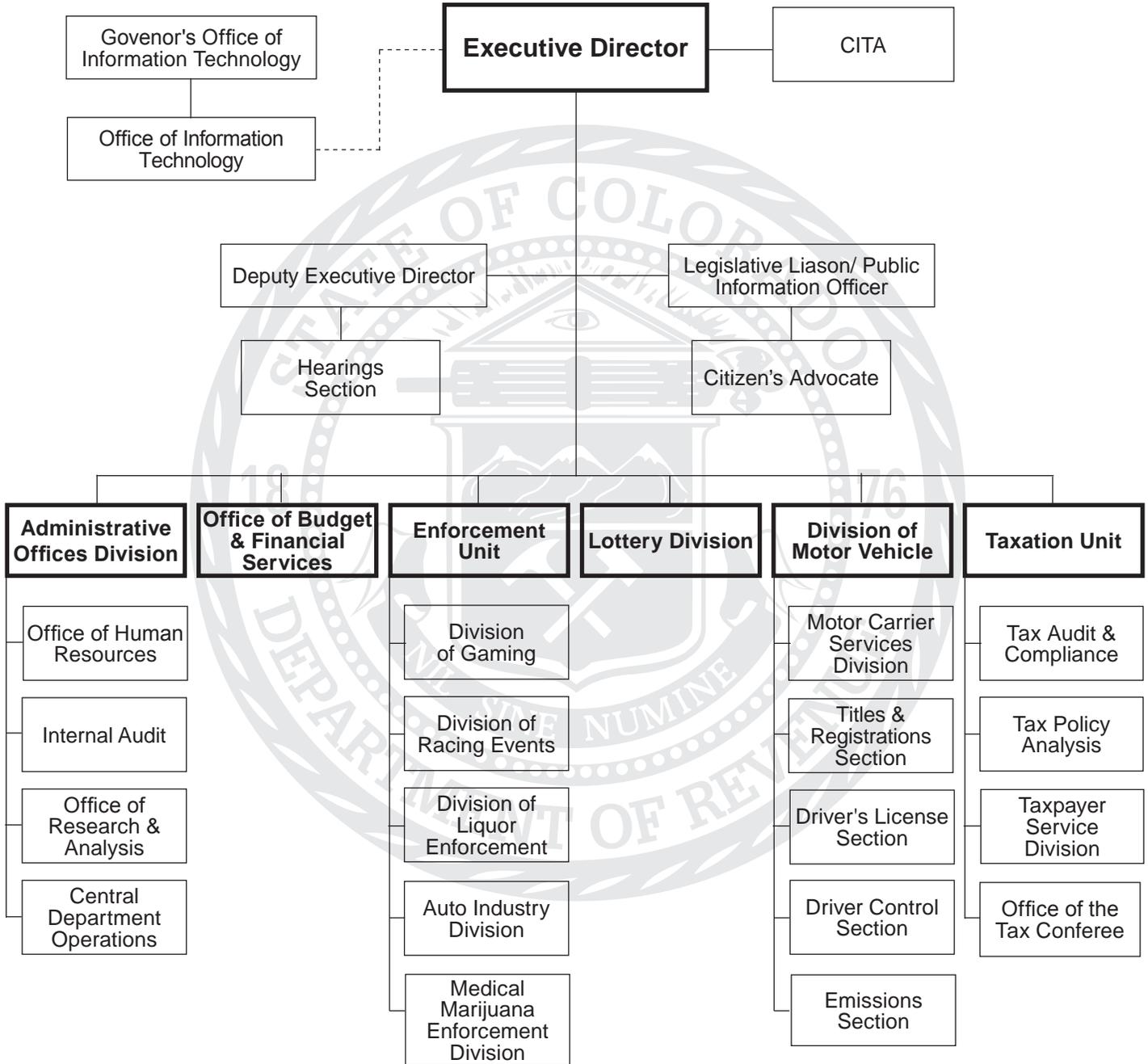
- 39 Horse race days regulated during calendar year 2010
- \$562,299 collected in racing related taxes
- 611 horse drug tests conducted; 96.5% compliance rate for horses

E-Business / Portal Operations

- 110,860 driver licenses or identification cards renewed on-line
- 363,826 motor vehicle registrations renewed online with 31 counties offering the service
- \$335,579 collected as a result of 181 intercepts from gambling winnings for payment of delinquent child support
- 77,881 tax payments made online for a total of \$96,338,943 collected.



Colorado Department of Revenue Functional Organization Chart





Net Collections by Source Fiscal Years 2010 and 2011

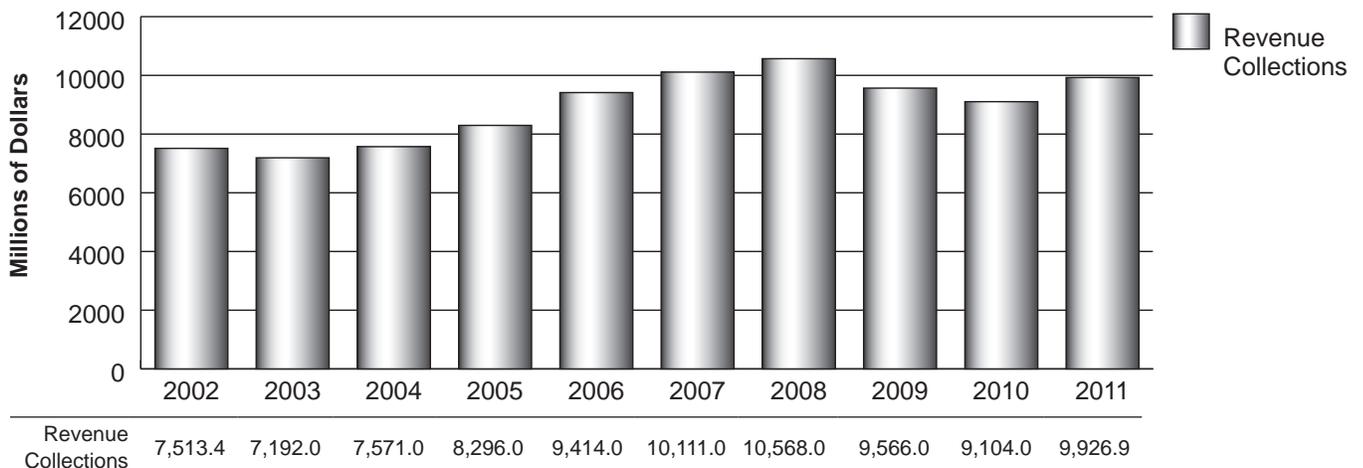
STATE TAXES: SALES, USE, AND EXCISE	2010	2011	Percent of 2011 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	\$36,208,537	\$37,014,005		
Aviation Fuel	25,085,521	34,775,720		
Cigarette	174,863,159	169,875,969		
Highway Fuel	550,115,315	552,086,049		
Limited Stakes Gaming	106,767,195	105,147,651		
Racing	528,403	576,545		
Sales	1,888,762,551	1,977,434,433		
Tobacco Products	28,200,649	29,165,873		
Use	150,651,755	196,448,313		
Subtotal	\$2,961,183,085	\$3,102,524,558	35.5%	4.8%
INCOME				
Individual	\$4,080,484,560	\$4,518,603,609		
Corporate	360,003,243	383,513,775		
Fiduciary	9,463,057	21,982,053		
Subtotal	\$4,449,950,860	\$4,924,099,437	56.3%	10.7%
SEVERANCE	\$71,435,426	\$146,689,768	1.7%	105.3%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$204,286,891	\$207,715,446		
Road Safety Surcharge	98,728,924	114,481,654		
Bridge Safety Surcharge	39,075,374	65,328,855		
Daily Rental Fees	19,427,782	24,021,770		
Late Registration Penalty Fees	25,370,969	22,656,510		
Motor Vehicle Operator Licenses	12,909,301	20,275,629		
Emissions	12,149,191	12,934,713		
Titles	4,473,229	4,831,904		
IRP Due Other States	807,551	-1,132,824		
License Reinstatement Fees	8,027,207	7,784,942		
Motor Vehicle Penalty Assessments	15,785,147	12,921,541		
Motor Vehicle Dealer/Sales Licenses	3,258,408	2,228,827		
Motor Vehicle Manufacturer Licenses	202,430	138,210		
Motorist Insurance Identification Database	2,437,610	2,484,596		
Passenger Mile Tax	368,173	366,275		
60-Day Harvest Permit	38,950	49,369		
Tow Bills	75,954	66,520		
Subtotal	\$447,423,090	\$497,153,937	5.7%	11.1%
REGULATORY AND BUSINESS				
Cigarette Licenses	\$840	\$748		
Liquid Petroleum Inspection Fee	150,935	149,665		
Liquor Licenses	2,986,641	3,120,093		
Liquor Licenses/85% City	2,605,813	2,647,773		
Liquor Licenses 85% County	452,915	469,700		
Limited Stakes Gaming	854,418	926,346		
Medical Marijuana Fees		8,428,291		
PUC Utility Supervision Fees	12,535,907	11,568,352		
Other PUC Hazardous Fees	93,850	49,621		
Racing Licenses/Fees	1,280,945	1,298,881		
Recycled Tire Fees	5,363,487	5,707,060		
Restaurant Licenses/Fees	954,095	862,187		
Sales Tax Licenses	2,337,956	184,427		
Special Fuel Licenses and Permits	6,142	7,135		
Tobacco Products Licenses/Fines	7,189	26,361		
Underground Storage Tank Surcharge	27,146,100	35,959,768		
Subtotal	\$56,777,232	\$71,406,407	0.8%	25.8%



Net Collections by Source (Continued)

STATE TAXES: SALES, USE, AND EXCISE	2010	2011	Percent of 2011 State Revenues Collected	Year-to-Year Percent Change
OTHER RECEIPTS				
Miscellaneous Receipts 1/	\$18,889,922	\$7,706,361		
Revenue Department Service Fees	499,745	482,677		
DNA Cold Case Surcharge	178,037	276,456		
Driving School Penalty Surcharge	28,100	107,625		
Traumatic Brain Injury Fee Surcharge	1,029,135	878,865		
Subtotal	\$20,624,940	\$9,451,985	0.1%	-54.2%
Net State Collections	\$8,007,394,634	\$8,751,326,091	100.0%	9.3%
1/ Includes estate tax collections.				
LOCAL TAXES 1/				
City Sales Taxes	\$111,108,945	\$128,707,281		
County Lodging Taxes	2,744,431	2,799,562		
County Sales Taxes	406,102,673	428,144,018		
County Transit Sales Taxes	15,761,776	16,928,999		
E911 Surcharge		552,953		
Football Stadium District Taxes	37,958,085	40,530,280		
Local Improvement District Taxes	4,499,751	7,181,267		
Local Marketing District	5,360,661	5,749,415		
Metropolitan Transportation District		498,935		
Motor Vehicle Specific Ownership--Classes A&F	15,038,596	13,268,089		
Multi-Jurisdictional Housing Authority	1,046,653	1,012,556		
Public Safety Improvement Authority	3,469,806	3,540,964		
RTD Sales and Use	381,590,009	408,001,781		
Rural Transportation Authority	73,315,905	77,216,650		
SCFD Sales and Use	38,517,704	41,385,781		
Short-term Rental Taxes	61,721	42,662		
Subtotal	\$1,096,576,716	\$1,175,561,194		7.2%
Net State and Local Revenue Collections	\$9,103,971,350	\$9,926,887,285		
1/ Taxes collected on behalf of local government.				

Net State and Local Revenue Collections Fiscal Years 2002 and 2011





Gross Collections and Net Collections by Fund and Tax Sources Fiscal Year 2011

	Gross Collections	Net Collections
General Fund:		
Alcoholic Beverages 1/	\$43,349,692	\$43,251,571
State Sales Tax 1/	1,986,843,485	1,977,434,433
State Use Tax 1/	197,313,918	196,448,313
Cigarette and Tobacco 1/	199,311,013	199,068,950
Income Tax	5,905,712,421	4,924,099,437
Racing	1,875,427	1,875,427
Regulatory and Business	65,634,466	65,288,303
Other Receipts, Fees, etc. 2/	39,199,540	38,993,219
Total General Fund	\$8,439,239,962	\$7,446,459,652
Highway Users Tax Fund:		
Mileage and Fuel Taxes 3/	\$563,637,848	\$552,551,983
Vehicle Registrations 4/	214,759,691	214,722,720
Operators Licenses & Control 5/	29,331,699	29,230,859
All Other Motor Vehicle 6/	241,909,628	241,688,857
Emissions	12,935,577	12,934,713
Total Highway Users Tax Fund	\$1,062,574,442	\$1,051,129,131
Other Collections:		
Gaming	\$106,074,296	\$106,073,996
Severance Tax	174,755,203	146,689,768
Local Government Sales Tax	1,164,582,990	1,162,293,105
Other Special Funds 7/	15,665,136	14,241,633
Total Other	\$1,461,077,626	\$1,429,298,503
Total All Funds	\$10,962,892,030	\$9,926,887,285

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, FASTER surcharges, and other miscellaneous.

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

Cost of Administration 1/ Fiscal Years 2002 to 2011

Year	Gross Collections	Administration	Cost as % of Collections
2011	\$10,962,892,030	\$123,740,158	1.13%
2010	10,189,039,088	116,073,378	1.14
2009	10,670,993,094	124,495,086	1.17
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

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



Population by County 1/

COUNTY	2000 Census	2009 Estimate	2010 Census	CHANGE		Rank
				Amount 2000-2010	Percent 2000-2010	
Adams	363,857	442,971	441,603	77,746	21.37%	5
Alamosa	14,966	15,873	15,445	479	3.20%	31
Arapahoe	487,967	571,598	572,003	84,036	17.22%	3
Archuleta	9,898	12,424	12,084	2,186	22.09%	36
Baca	4,517	4,032	3,788	-729	-16.14%	55
Bent	5,998	6,653	6,499	501	8.35%	46
Boulder	291,288	302,162	294,567	3,279	1.13%	7
Broomfield /2		55,861	55,889			13
Chaffee	16,242	17,322	17,809	1,567	9.65%	27
Cheyenne	2,231	1,949	1,836	-395	-17.71%	59
Clear Creek	9,322	9,146	9,088	-234	-2.51%	39
Conejos	8,400	8,140	8,256	-144	-1.71%	41
Costilla	3,663	3,360	3,524	-139	-3.79%	56
Crowley	5,518	6,037	5,823	305	5.53%	48
Custer	3,503	4,034	4,255	752	21.47%	54
Delta	27,834	31,969	30,952	3,118	11.20%	18
Denver	554,636	618,650	600,158	45,522	8.21%	2
Dolores	1,844	1,953	2,064	220	11.93%	58
Douglas	175,766	291,286	285,465	109,699	62.41%	8
Eagle	41,659	54,721	52,197	10,538	25.30%	14
El Paso	516,929	604,925	622,263	105,334	20.38%	1
Elbert	19,872	23,644	23,086	3,214	16.17%	24
Fremont	46,145	48,387	46,824	679	1.47%	16
Garfield	43,791	57,646	56,389	12,598	28.77%	12
Gilpin	4,757	5,604	5,441	684	14.38%	50
Grand	12,442	14,622	14,843	2,401	19.30%	33
Gunnison	13,956	15,394	15,324	1,368	9.80%	32
Hinsdale	790	848	843	53	6.71%	62
Huerfano	7,862	6,912	6,711	-1,151	-14.64%	44
Jackson	1,577	1,450	1,394	-183	-11.60%	61
Jefferson	527,056	545,848	534,543	7,487	1.42%	4
Kiowa	1,622	1,368	1,398	-224	-13.81%	60
Kit Carson	8,011	8,639	8,270	259	3.23%	40
La Plata	43,941	51,664	51,334	7,393	16.82%	15
Lake	7,812	8,298	7,310	-502	-6.43%	43
Larimer	251,494	299,284	299,630	48,136	19.14%	6
Las Animas	15,207	16,589	15,507	300	1.97%	30
Lincoln	6,087	5,560	5,467	-620	-10.19%	49
Logan	20,504	21,504	22,709	2,205	10.75%	25
Mesa	116,255	147,522	146,723	30,468	26.21%	11
Mineral	831	937	712	-119	-14.32%	63
Moffat	13,184	14,281	13,795	611	4.63%	34
Montezuma	23,830	25,676	25,535	1,705	7.15%	21
Montrose	33,432	42,065	41,276	7,844	23.46%	17
Morgan	27,171	28,487	28,159	988	3.64%	19
Otero	20,311	18,937	18,831	-1,480	-7.29%	26
Ouray	3,742	4,711	4,436	694	18.55%	53
Park	14,523	16,744	16,206	1,683	11.59%	29
Phillips	4,480	4,539	4,442	-38	-0.85%	52
Pitkin	14,872	17,489	17,148	2,276	15.30%	28
Prowers	14,483	13,180	12,551	-1,932	-13.34%	35
Pueblo	141,472	158,362	159,063	17,591	12.43%	10
Rio Blanco	5,986	6,729	6,666	680	11.36%	45
Rio Grande	12,413	12,573	11,982	-431	-3.47%	37
Routt	19,690	24,115	23,509	3,819	19.40%	22
Saguache	5,917	7,067	6,108	191	3.23%	47
San Juan	558	560	699	141	25.27%	64
San Miguel	6,594	7,687	7,359	765	11.60%	42
Sedgwick	2,747	2,482	2,379	-368	-13.40%	57
Summit	23,548	29,225	27,994	4,446	18.88%	20
Teller	20,555	22,691	23,350	2,795	13.60%	23
Washington	4,926	4,605	4,814	-112	-2.27%	51
Weld	180,936	255,496	252,825	71,889	39.73%	9
Yuma	9,841	10,041	10,043	202	2.05%	38
State Totals	4,301,261	5,074,528	5,029,196	727,935	16.92%	

1/ Source data: Colorado Department of Local Affairs, State Demography Office as of October 2011.

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



Department of Revenue Locations

Air Care Colorado (Emissions) Testing Stations

Arvada, Aurora (2 locations), Boulder, Broomfield, Castle Rock, Dacono, Denver (2 locations), Ft. Collins, Golden, Greeley, Littleton (2 locations), Longmont, Loveland, Northglenn, Parker, and Sheridan

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, Littleton, Longmont, Meeker, Montrose, Northglenn, Parker, Pueblo, Rangely, Salida, Springfield, Steamboat Springs, Sterling, Trinidad, Walsenburg, Wray, and Yuma

Limited Service Offices

Burlington, Castle Rock, Centennial, Cheyenne Wells, Colorado Springs (4 locations), Eads, Lakewood, Leadville, Loveland, and Saguache

Field Audit District Offices

Colorado Springs 1/, Denver (headquarters), Fort Collins 1/, Grand Junction, and Pueblo 1/, Colorado; San Francisco and Los Angeles, California; Chicago, Illinois; Secaucus, New Jersey; Dallas and Houston, Texas

Limited Stakes Gaming Offices

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

Liquor Enforcement Offices

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

Lottery Offices

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

Medical Marijuana Enforcement Offices

Commerce City and Denver (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

Racing Offices

Aurora 2/ and Lakewood (headquarters)

Tax Auditing and Compliance District Offices

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

Taxpayer Service Centers

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

1/ Regional Service Center

2/ Seasonal Offices

For complete addresses for 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 vehicles pay fuel excise tax on gasoline or special fuels at the retail pump. The excise tax paid is then redistributed to Colorado and other jurisdictions of the United States and Canada each quarter through the International Fuel Tax Agreement (IFTA). This redistribution is executed through the quarterly IFTA tax return, and is based on where the fuel is purchased and where the miles are traveled. 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 (1).

Road Safety Surcharge

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

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 the payment of registration fees, the owner of a truck or truck tractor operating in interstate commerce shall apply to the department for a special laden weight registration. The registration is valid for 72 hours after issuance and shall authorize the operation of the vehicle when loaded. The fee for the special registration of a truck or a truck tractor is based on the actual gross vehicle weight of the vehicle and its cargo, computed to the nearest pound, according to the following schedule:

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 apply to the department for a temporary commercial registration permit. The permit authorizes the operation of such motor vehicle in commerce when the motor vehicle is operated solely in agricultural harvest operations within Colorado. The permit is valid for 60 days. The fee for a temporary commercial registration is based on the following schedule:

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	<p>Factory list price of the vehicle if: The vehicle was acquired prior to 1-1-97.</p> <p>Factory list price of the vehicle + 75% of original price of equipment if: The vehicle has mounted equipment and was acquired prior to 1-1-97.</p> <p>75% of original retail delivered price of the vehicle + 75% of original retail delivered price of the mounted equipment if: The factory list price is not available and the vehicle was acquired prior to 1-1-97,</p> <p>85% of the Manufacturer's Suggested Retail Price of the vehicle if: The vehicle is acquired on or after 1-1-97,</p> <p>85% of the Manufacturer's Suggested Retail Price of the vehicle + 85% of Manufacturer's Suggested Retail Price of the mounted equipment if: The vehicle has mounted equipment and was acquired on or after 1-1-97.</p> <p>100% of original retail delivered price of the vehicle if: The MSRP is not available and the vehicle was acquired on or after 1-1-97,</p> <p>100% of original retail delivered price of the vehicle + 100% of original retail delivered price of the mounted equipment if: The vehicle has mounted equipment and was acquired on or after 1-1-97.</p>

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 except power takeoff equipment (effective October 1, 2010).

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; 10¢ Motorist Insurance Identification Database; \$2.00 Emergency Medical Service Surcharge; 50¢ Emissions Program fee for tax classes A, B, and C; 50¢ Colorado State Titling and Registration System fee; and 60¢ Peace Officer Standards and Training. 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:

Driver's License (any age)	\$21.00
Original/Renewal of Commercial License	\$35.00
Instructional Permit	\$14.00
Provisional License	\$5.60

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
Motor Vehicle Record (Driving Record)	\$2.20
Certified Motor Vehicle Record	\$2.70

**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%
Handle from all Exotic wagers on greyhound simulcasting through a horse track (Distribution to Welfare and promotion fund)	0.25%



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

**State Sales and Use Taxes:
Title 39, Article 26**

Sales and Use Tax 2.9% of taxable value

State sales tax is imposed upon the purchase price of retail sales of tangible personal property and is remitted by vendors. If no sales tax is paid, the buyer is liable for use tax. In addition to tangible personal property, taxable sales include lodging, telephone service, restaurant food and drink sales, rental autos, and similar items. Sales tax returns are due monthly (if tax liability is \$300 or more) or quarterly (if tax liability is less than \$300). Wholesalers file annually. Vendors are not currently given a discount of taxes due to cover collection expense (for sales taxes collected between July 1, 2009 and June 30, 2011).

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 (excluding soda and candy); 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:

The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, go to the Tax Information 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 2010

Following is a list of new laws enacted in by the Sixty-eighth 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.

Administration:

HB11-1161—Authorizes use of HUTF for division of motor vehicles. The act extends through the 2011-12 fiscal year authorization for the use of highway users tax fund moneys to fund driver and vehicle services within the division of motor vehicles in the department of revenue. Effective: March 25, 2011

HB11-1212—Lean government principle and performance budgets. A department may apply lean government principles in establishing performance-based goals for purposes of performance-based budgeting. "Lean government principles" is defined as a continuous and rapid process improvement of state government. If applied, a strategic plan must include a report regarding the application of lean government principles. Effective: May 13, 2011

SB11-051—Expands gambling intercept for public debt. Allows any unpaid debts certified by the department of personnel that are due to the state to be deducted from a person's cash prize lottery winnings or limited gaming and pari-mutuel wagering winnings. The deduction only occurs after any existing offsets or intercepts for child support and restitution are paid. Establishes the minimum amount, \$30, that a limited gaming licensee may retain for each outstanding debt intercepted. Effective: August 10, 2011

SB11-089—Sunset review for private letter rulings. Authorizes the department of revenue to continue issuing written determinations on the tax consequences of certain transactions. Effective: July 1, 2011

Auto Industry:

HB11-1188—Motor and power sports vehicle franchises. Prohibits a motor vehicle or power sports vehicle manufacturer or distributor from failing to notify a dealer at least 90 days before ending a franchise agreement or modifying a franchise agreement if the modification is detrimental to the dealer. Prohibits, under certain conditions, the manufacturer or distributor from requiring or coercing a dealer to upgrade a facility. The act requires the executive director of the department of revenue to issue a cease-and-desist order when a manufacturer or distributor is illegally ending a franchise agreement. The dealer may void a modification to a franchise agreement if the manufacturer or distributor fails to provide the required notice. Effective: May 13, 2011

Driver's License & Driving Violations:

SB11-093—Sunset drunk driving task force. Continues the interagency task force on drunk driving and adds members to the task force's membership. Effective: March 21, 2011

SB11-227—Changes to the child restraint system laws.

Generally, Colorado law requires a child under 16 years of age who is being transported in a motor vehicle to be restrained in a child restraint system or safety belt. The act repeals the exception to that requirement for a child weighing more than 40 pounds being transported in a motor vehicle in which the rear seat was not equipped at the time of manufacture with combination lap and shoulder belts. Effective: June 7, 2011

SB11-260—Safety procedures related to the towing of vehicles. Designates as a class 3 misdemeanor, the actions of a person, other than a towing carrier or peace officer, who removes a tow truck warning sign. A person who places a tow-truck warning sign on a vehicle that is not in the process of being towed or that is occupied, commits a class 3 misdemeanor. The towing carrier may permit the owner of the vehicle to enter the vehicle to retrieve personal items before the vehicle is towed. Requires drivers to yield the right-of-way to stationary tow trucks displaying yellow lights. Effective: July 1, 2011

Income Tax:

HB11-1014—Child care contribution income tax credit. Modifies the conditional availability of the child care contribution income tax credit. Limits the amount of the child care contribution income tax credits that can be claimed for income tax years 2013 and 2014. Allows unclaimed amounts to be carried forward. Effective: August 10, 2011

HB11-1028—Alzheimer's Association tax checkoff. Extends the period for which state income tax return forms shall include a line allowing individual taxpayers to make a voluntary contribution to the Alzheimer's Association fund. The line for the fund shall appear on such forms for income tax years commencing on or after January 1, 2011, but prior to January 1, 2016. Effective: August 10, 2011

HB11-1037—Military family checkoff extension. Extends the period for which state income tax return forms shall include a line allowing individual taxpayers to make a voluntary contribution to the Military Family Relief fund. The line for the fund shall appear on such forms for income tax years commencing on or after January 1, 2011, but prior to January 1, 2016. Effective: August 10, 2011

HB11-1045—Modification to the Colorado innovation investment tax credit. Sets conditions for the continuation of the Colorado innovation investment tax credit. Requirements for qualifying for the tax credits were modified. The cap on the tax credit is clarified and the deadline for the office to provide the department of revenue an electronic report relating to the tax credit is extended by 3 months. Effective: May 23, 2011

HB11-1071—Round-up River Ranch income tax checkoff. Creates a new voluntary contribution benefiting Roundup River Ranch. For the 5 income tax years immediately following the year in which a line has become available and the Roundup River Ranch voluntary contribution is next in the queue, a voluntary contribution designation line for the Roundup River Ranch fund shall appear on state individual income tax return forms. Effective: August 10, 2011



HB11-1081–LPG vehicles included for incentives. Includes liquefied petroleum gas (also known as propane) conversion vehicles in the definition of category 4 motor vehicles that qualify for the income tax credit for purchases of vehicles using alternative fuels for the tax years commencing on or after January 1, 2014. Effective: January 1, 2014

HB11-1097–Goodwill Industries tax checkoff. Creates a new voluntary contribution benefiting Goodwill-Colorado, a collaborative of Goodwill Industries of Colorado Springs and Goodwill Industries of Denver. For the 5 income tax years immediately following the year in which a line has become available and the Goodwill Industries voluntary contribution is next in the queue, a voluntary contribution designation line for the Goodwill Industries fund shall appear on state individual income tax return forms. Effective: August 10, 2011

HB11-1177–Healthy Rivers fund tax donation. The contribution via tax checkoff for the Colorado Healthy Rivers fund is extended to the 2016 tax year. Effective: August 10, 2011

HB11-1295–Multiple sclerosis tax checkoff. Creates a new voluntary contribution benefiting the Colorado chapter of the National Multiple Sclerosis Society. For the 5 income tax years immediately following the year in which a line has become available and the Multiple Sclerosis voluntary contribution is next in the queue, a voluntary contribution designation line for the Multiple Sclerosis fund shall appear on state individual income tax return forms. Effective: May 27, 2011

HB11-1300–Conservation easement tax credit dispute resolution. For certain disputed conservation easement tax credits, the act authorizes the tax matters representative to waive the hearing process and appeal directly to a district court. A tax matters representative for a case who does not waive the hearing process may request a hearing and final determination. The executive director is required to issue a final determination on a dispute for which a hearing is requested by July 1, 2014, and on all other disputes by July 1, 2016. If the executive director does not make a final determination by the dates specified, the authority of the executive director to dispute the allowance of the credits is waived and the amount of the credit claimed by the taxpayer will be allowed. Establishes guidelines for cases that remain in the administrative hearing process. Requires the executive director, the state court administrator and the conservation easement oversight commission to report to the general assembly. The act also reduces the cap of the aggregate amount of all conservation easement tax credits that may be claimed by all taxpayers to \$22 million for 2011 and 2012 and increases the cap to \$34 million for 2013. Effective: May 19, 2011

SB11-016–Probate exempt property and family allowance. On and after January 1, 2012, the dollar limit for exempt property to which a surviving spouse is entitled to receive from the decedent's estate is increased from \$26,000 to \$30,000. On and after January 1, 2012, the dollar limit for the family allowance taken out of the estate for the maintenance of the family during the administration of the estate is increased from \$24,000 to \$30,000. Effective: August 10, 2011

SB11-047–Fund bioscience and clean technology with income tax withholding growth. For a period of 10 years beginning with the 2013-14 fiscal year, the act requires the state treasurer to deposit 50% of the bioscience and clean technology income tax withholding growth, in equal parts, to the bioscience discovery evaluation cash fund and the clean technology discovery evaluation cash fund. The cash funds are used to provide grants related to the bioscience and clean technology industries. The act also delays the repeal of the cash funds until July 1, 2024. Effective: July 1, 2012

SB11-081–9Health Fair checkoff extension. The act extends the period for which state income tax return forms shall include a line allowing individual taxpayers to make a voluntary contribution to the 9Health Fair fund to income tax years commencing prior to January 1, 2016. Effective: August 10, 2011

SB11-083–Probate code omnibus. The act adds new statutory provisions and repeals and relocates, with amendments, certain existing statutory provisions concerning compensation and cost recovery in probate matters. Effective: August 10, 2011

SB11-102–Mental health tax checkoff. Creates a new voluntary contribution benefiting Families in Action for Mental Health, a collaboration of mental health advocacy organizations. For the 5 consecutive income tax years following the year in which a line has become available on the form and the Families in Action for Mental Health fund voluntary contribution is next in the queue, the act requires a voluntary contribution designation line for the fund to appear on the form. Effective: August 10, 2011

SB11-109–Public Education fund income tax checkoff. Creates a new voluntary contribution to assist in funding preschool education. For the 5 consecutive income tax years immediately following the year in which a line has become available and the Public Education fund voluntary contribution is next in the queue, the act requires a voluntary contribution designation line for the fund to appear on state individual income tax return forms. Effective: June 2, 2011

SB11-165–Establishes the Colorado uniform estate tax apportionment act. The act establishes the "Colorado Uniform Estate Tax Apportionment Act". Provisions of the act include apportionment by will or other dispositive instrument; statutory apportionment of estate taxes; credits and deferrals; advancement of tax as related to insulated property; apportionment and recapture of special elective benefits; securing payment of estate tax from property in possession of a fiduciary; collection of estate tax by a fiduciary; and right of reimbursement. Effective: August 10, 2011

SB11-184–Tax amnesty and tax reporting. Establishes a tax amnesty program to be conducted from October 1, 2011, through November 15, 2011, that applies to taxes for which a return was required to be filed before December 31, 2010. To satisfy their tax liabilities, eligible taxpayers must pay the full amount of taxes reported owed and 1/2 of the interest owed thereon. Moneys received pursuant to the tax amnesty



program from the state income and sales and use taxes are to be deposited in the tax amnesty cash fund. Requires the department to prepare an annual tax profile and expenditure report. The department is required to present the report to the finance committees of the house of representatives and the senate, make the report available for public inspection, and publish the report on its web site. Effective: June 3, 2011

SB11-272—Extend the Adult Stem Cell Cure fund income tax checkoff. Extends the period for which state income tax return forms shall include a line allowing individual taxpayers to make a voluntary contribution to the Adult Stem Cell Cure fund. The line for the fund shall appear on such forms for income tax years commencing on or after January 1, 2011, but prior to January 1, 2016. Effective: August 10, 2011

Limited Gaming:

SB11-159—Distribution of limited gaming funds. Modifies the distribution of limited gaming funds for fiscal years ending 2010-11 and thereafter. The state treasurer must distribute the first \$19,200,000 of the state share to the state general fund. Any amount of the state share that is greater than \$19,200,200 but less than or equal to \$48,500,000 shall be transferred as follows: 50% to the Colorado Travel and Tourism Promotion fund; 18% to the Bioscience Discovery Evaluation cash fund for the implementation of the bioscience discovery evaluation grant program; 15% to the local government Limited Gaming Impact fund; 7% to the Innovative Higher Education Research fund; 5% to the New Jobs Incentives cash fund; and 5% to the Creative Industries cash fund. Any amount of the state share that is greater than \$48,500,000 must be distributed to the state general fund. Effective: March 25, 2011

Liquor & Tobacco Enforcement:

HB11-1016—Prohibit electronic cigarette possession by minors. Expands the definition of "tobacco product" to include any product that contains nicotine or tobacco and any electronic device that can be used to deliver nicotine to the person inhaling from the device. The expansion of the definition relates to provisions addressing the furnishing of cigarettes or tobacco products to minors, the use of cigarettes or tobacco products by a minor, and the use of cigarettes or tobacco products on school property. Eliminates the repeal date of the statutes concerning the regulation of tobacco sales to minors. Effective: March 25, 2011

HB11-1301—Higher education efficiencies—special event liquor licenses. Allows a higher education institution to qualify for a special event liquor permit. Effective: August 10, 2011

SB11-060—3.2 Beer for on-premises consumption. Permits all persons licensed to sell malt, vinous, or spirituous liquors for on-premises consumption to also sell low-alcohol-content or "3.2%" beer for consumption on the licensed premises. Effective: May 13, 2011

SB11-066—Issuance of special event permits to serve alcoholic beverages. Authorizes local licensing authorities to issue special event permits to consume alcohol and raises the number of days a permit may be issued from 10 to 15 in one calendar year. The local licensing authority must ensure

compliance with the annual limit on permits. The act repeals the requirement that an applicant show that existing facilities are inadequate and also repeals the authority to require bonds to be posted for special event permits. Effective: August 10, 2011

SB11-273—Alcohol beverage festival area. Allows the local authority to create an entertainment district. Sets the standards and requirements for the approval of the promotional association that represents the vendors and the vendors. The act sets requirements for compliance and prohibitions for the promotional association. Allows the local authority to impose procedures and fees for approval and to deny or remove the certification of a promotional association for violations. Effective: August 10, 2011

Medical Marijuana Enforcement:

HB11-1043—Medical Marijuana. The act clarifies a number of provisions in the "Colorado Medical Marijuana Code". Aspects of the bill include extending the moratorium on license applications for new businesses; setting additional guidelines for licensing; addressing the process for the provision of samples for testing; allowances for testing and research; provisions for the seizure of medical marijuana; the conditions for the consolidation of grow centers; rules with regard to primary caregivers that cultivate medical marijuana; reduced costs for indigent patients; standards used to define indigency; the sales of immature plants; waivers for centers with catastrophic circumstances; confidentiality of information; delays in obtaining registry identification cards; use of automated machines in dispensaries; the labeling of medical marijuana-infused products; guidelines for physicians with regard to medical marijuana recommendations; classification of land used in the cultivation of medical marijuana; distribution of sales tax revenues from medical marijuana dispensaries; and, classification of medical marijuana medical records. Effective: July 1, 2011

HB11-1250—No medical marijuana ingestible products. The medical marijuana licensing authority may adopt rules that prohibit the sale of medical marijuana-infused products unless the product is packaged so that it is difficult for a child to open or so that the packaging is labeled "Medicinal product - keep out of reach of children". Effective: June 2, 2011

SB11-134—Addition of synthetic cannabinoids to controlled substance. Defines and adds "salvia divinorum" and "synthetic cannabinoids" to the statutory definition of "controlled substances" for purposes of the "Uniform Controlled Substances Act of 1992". The act prohibits and assigns the level of offense for the use, possession, distribution, manufacturing, dispensing, sale, or cultivation of any amount of salvia divinorum or synthetic cannabinoids. Clarifies that synthetic cannabinoids shall not be considered medical marijuana under Colorado law. Effective: July 1, 2011

Motor Carrier Services:

HB11-1157—Diesel inspection program exemption. Authorizes the owner of a heavy-duty diesel fleet registered in the diesel emission inspection program to certify that a diesel vehicle registered in the program area is physically



based and principally operated from a terminal, division, or maintenance facility outside of the program area. A diesel vehicle that is certified is exempted from the heavy-duty diesel fleet emission inspection program. The act applies to heavy-duty diesel fleet vehicles registered in the program area on or after January 1, 2012. Effective: August 10, 2011

HB11-1163 –CDOT Super-load highway permits. Authorizes the department of transportation to issue super-load permits to vehicles that weigh over 500,000 pounds or that occupy 2 lanes. The fee for super-load permits is \$400. Requires inspection of the load of the super-load permit holder at a location specified by the department. A violation of the terms of a permit is a class 1 misdemeanor traffic offense. Effective: August 10, 2011

HB11-1279–Overweight vehicle permits. The act allows for the issuance of an overweight vehicle permit for a vehicle operated in combination with a trailer that has 2 or 3 axles. Effective: May 19, 2011

Sales & Use Tax:

HB11-1005–Repeal the suspension of sales and use tax exemption for agricultural products. Repeals House Bill 10-1195, which suspended an exemption from the state sales and use taxes imposed on certain items used in agricultural production, specifically, agricultural compounds used in caring for livestock, semen used for agricultural or ranching purposes, and pesticides used in the production of agricultural and livestock products, for the period March 1, 2010, through June 30, 2013. Effective: May 23, 2011

HB11-1091–Sales tax exemption for medical equipment. Clarifies the types of therapeutic devices that qualify for exemption from sales tax. Modifies the exemption for wheelchairs and hospital beds to include durable medical equipment and mobility enhancing equipment. Effective: August 10, 2011

HB11-1109–Telecom equipment local sales tax exemption. The act grants a town, city, or county the authority to exempt from local sales tax the sales to a telecommunications provider of equipment used directly in the provision of telephone service, cable television service, broadband communications service, or mobile telecommunications service. Any exemption must apply in a uniform and nondiscriminatory manner to such services. The sales would remain subject to the state sales tax. Effective: August 10, 2011

HB11-1260–Tax installment payment due date. The act specifies that if the due date of any tax installment payment falls on a legal federal holiday, then the due date shall be delayed and due instead on the adjusted federal due date. Effective: March 25, 2011

HB11-1265–Sales and use tax refund claims. Increases the period during which a taxpayer may claim a refund of a disputed sales tax or use tax from 60 days to 3 years to conform to other sales or use tax refunds and allows a vendor to submit a claim on behalf of a purchaser. This change

applies to all claims for refunds of sales or use tax filed with the department of revenue before, on, or after May 27, 2011. Effective: May 27, 2011

HB11-1293–Repeal of HB10-1192 regarding sales and use tax on standardized software. Repeals House Bill 10-1192 regarding the sales and use tax on standardized software that took effect on February 24, 2010. The act also repeals any related rules promulgated by the department of revenue and codifies into statute the department of revenue's special regulation related to the sales or use tax attributable to sales of computer software that was in effect prior to the effective date of House Bill 10-1192. Effective: July 1, 2012

HB11-1296–Extend the sales and use tax on cigarettes. Continues the state sales and use tax on cigarettes through June 30, 2012. Local sales and use taxes will not be impacted. Effective: May 19, 2011

HB11-1311–Increase number of regional tourism projects. Subject to timing limitations, allows the Colorado economic development commission to approve an additional 4 local government projects for large-scale tourism related projects pursuant to the "Colorado Regional Tourism Act". Effective: June 10, 2011

SB11-086–Appeal periods and local sales and use tax. Modifies statutory requirements governing the process by which a taxpayer may appeal a deficiency notice or refund claim denial issued by a county or municipality in connection with the imposition of sales or use tax by such government. Effective: July 1, 2011

SB11-163–Repeal alternative fuels rebate program. Repeals the alternative fuels rebate program that allowed limited rebates for alternative fuel motor vehicles in the state owned by state and local governmental entities and certain tax-exempt nongovernmental entities. This act does not affect the income tax credit available for the purchase of vehicles using alternative fuels. Effective: March 9, 2011

SB11-178–Manner of local sales tax exemption. Eliminates the requirement for a statutory town, city, or county that an amendment to the initial sales tax ordinance or resolution be adopted in the same manner as the initial ordinance or resolution. Effective: August 10, 2011

SB11-223–Sales tax vendor fee. Beginning July 1, 2011, a vendor will be allowed to retain 2.22% of the sales taxes collected by the vendor until July 1, 2014, at which point the amount a vendor may retain will return to the full 3.33%. Effective: May 5, 2011

SB11-263–Sales tax exemption of medical products. Clarifies the state sales tax exemption for sales of medical products. Modifies the definition of "licensed provider" to mean any person authorized to prescribe drugs pursuant to the state laws regulating professions and occupations. Effective: July 1, 2011



Titles & Registrations:

HB11-1004–Farm truck registration. Prohibits the department of revenue or its authorized agent from requiring an individual who is registering a farm truck or truck tractor, used primarily for agriculture on a farm or ranch that is classified as agricultural land for property tax purposes, from providing proof that the owner's primary source of income is from agriculture. The act also repeals the farm truck and tractor exemption from the motorist insurance identification fee. Effective: August 10, 2011

HB11-1093–Special mobile machinery ownership tax. Extends to 72 hours the amount of time that farm equipment, meeting the definition of special mobile machinery, can be used for any purpose other than agricultural production before it must be registered as Class F personal property. Changes the penalty for failure to register or reregister special mobile machinery to the lesser of \$500 or double the amount of tax due. Effective: June 2, 2011

HB11-1166–Type 1 diabetes special license plate. Creates the juvenile diabetes special license plate. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 10, 2011

HB11-1182–Colorado state title and registration system fees. For vehicles that are subject to the motorist insurance identification fee, increases the vehicle registration fee by 50 cents. For vehicles that are not subject to the motorist insurance identification fee, the act increases the vehicle registration fee by 10 cents. The additional fee amounts are credited to the Colorado state titling and registration account in the Highway Users Tax fund. Effective: April 22, 2011

HB11-1185–Motor vehicle time limit release of lien. Requires a lienholder on a motor vehicle to release a lien within 15 calendar days after a lien or mortgage on a motor vehicle is paid and satisfied. The act defines and allows for "extenuating circumstances". Effective: April 20, 2011

HB11-1216–Disability benefit license plate numbers auction. The license plate auction group is created within the governor's office to raise money by auctioning to a buyer the right to unique combinations of letters and numbers imprinted on license plates and to create a market for the sale of plates. The state's royalty for a private sale is 25%. The moneys raised from the program are used to pay the expenses of implementing the program, to help persons with disabilities obtain benefits, and to augment the general fund. Effective: April 26, 2011

HB11-1234–Taxicab vehicle license plates. A taxicab service shall display a specialized taxicab license plate on a vehicle used for taxicab purposes but a motor vehicle may only display the plate if its owner or lessee is authorized to provide taxicab service. The public utilities commission will notify taxicab providers of the act's requirements and provide verification of the provider's status. The taxicab license plate will be issued to a vehicle used as both a taxicab and a luxury limousine. Effective: July 1, 2011

HB11-1236–Group special license plates. Currently, several group special license plates are scheduled to be retired within the next few years unless the plate is issued to 3,000 people. The act extends the deadline to issue 3,000 plates until July 1, 2016. Effective: April 8, 2011

HB11-1298–Craig Hospital special license plate. Creates the Craig Hospital special license plate. A person becomes eligible to use the plate by donating \$20 to Craig Hospital. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 10, 2011

HB11-1316–Nuggets and Avalanche license plates. Creates both the Colorado Avalanche and Denver Nuggets special license plates. A person becomes eligible to use the plates by donating \$45 to Kroenke Sports Charities. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 10, 2011

SB11-031–Collector's motor vehicles. The provisions specifically addressing collector vehicles are moved from various articles in the motor vehicle laws to the article concerning motor vehicles as collector's items. Collector vehicles that do not need an emission test are exempted from having to obtain a certificate of emissions compliance. Effective: August 10, 2011

SB11-037–World War II special license plate. Creates the World War II special license plate to identify that the owner of the motor vehicle is a veteran of World War II. The owner is charged the normal fees for license plates. Effective: August 10, 2011

SB11-195–Allows health care providers in border states to authorize disability placards. A physician, podiatrist, or advanced practice nurse verifying a person's disability for purposes of obtaining an identifying license plate or parking placard may be licensed in another state that shares a common border with Colorado. Physician assistants are added to the list of medical professionals who may make this verification. Effective: May 23, 2011

SB11-197–Girl Scouts centennial license plate. Creates the Girl Scouts centennial special license plate. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 10, 2011



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**Alcoholic
Beverage**

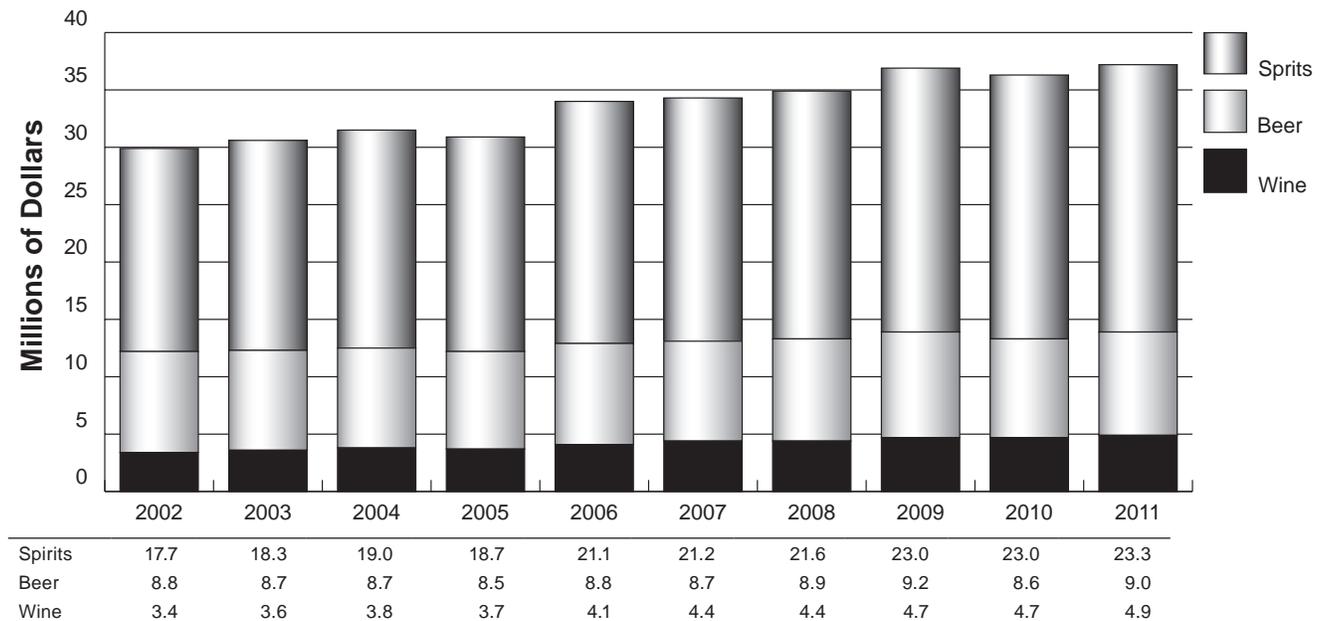
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Alcoholic Beverage Excise Taxes and License Fees Fiscal Years 2007 to 2011

	2007	2008	2009	2010	2011
State License Fees	\$3,202,963	\$3,092,183	\$2,946,077	\$2,990,074	\$3,107,054
85% Liquor Licenses (from local government)	2,983,506	3,024,245	3,011,155	3,060,161	3,097,470
Total Net License Fees	\$6,186,469	\$6,116,428	\$5,957,232	\$6,050,235	\$6,204,524
3.2% Beer Tax	\$582,595	\$571,021	\$438,158	\$413,657	\$478,445
Repeal Beer Tax	8,146,423	8,289,409	8,711,253	8,186,066	8,514,422
Hard Cider Tax	14,481	13,326	17,372	17,312	20,639
Wine Tax	4,379,795	4,422,560	4,716,512	4,717,050	4,856,409
Spiruous Liquors Tax	21,245,452	21,605,517	22,946,579	23,014,941	23,262,547
Total Net Tax Receipts	\$34,368,746	\$34,901,833	\$36,829,874	\$36,349,026	\$37,132,462
Total Net Revenues	\$40,555,215	\$41,018,261	\$42,787,106	\$42,399,261	\$43,336,986

Excise Tax Revenues Fiscal Years 2002 to 2011





Taxable Gallons of Beer, Wine, and Spirits Fiscal Years 2002 to 2011

Year	Beer	Wine	Spirits
2011	112,410,844	15,510,715	10,198,303
2010	107,496,536	15,019,918	10,089,751
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

Liquor Licenses in Force by Type Fiscal years 2007 to 2011

	2007	2008	2009	2010	2011
3.2% Beer Importers License (non-resident)	16	13	14	15	11
3.2% Beer Importers License (resident)	0	0	0	0	0
3.2% Beer Manufacturer	7	7	6	6	6
3.2% Beer Manufacturer (non-resident)	6	5	6	5	6
3.2% Retail Beer	1,753	1,751	1,693	1,707	1,667
3.2% Special Events Permit	69	82	67	73	134
3.2% Wholesale Beer	41	44	40	42	40
Arts Liquor	44	49	49	48	53
Bed and Breakfast Permit	58	55	55	59	60
Beer and Wine	376	399	424	464	485
Beer, Wine, & Spiritous Liquor Special Events Permit	2,085	2,305	3,189	2,670	3,136
Brew Pub	75	86	84	89	90
Club Liquor	206	202	197	196	193
Hotel & Restaurant Liquor	4,277	4,332	4,294	4,481	4,525
Hotel & Restaurant--Optional Premises	232	261	254	258	244
Importer--Malt Liquor	59	59	61	65	64
Importer--Vinous & Spiritous Liquor	411	428	435	456	437
Limited Winery	93	115	119	143	146
Liquor-License Drug Store	14	14	11	13	14
Malt Liquor Manufacturer (non-resident)	26	27	27	23	25
Manufacturer--Brewery	23	26	28	36	46
Manufacturer--Distillery/Rectifier	6	10	13	16	22
Manufacturer--Winery	2	2	5	2	1
Optional Premises	50	58	59	60	63
Public Transportation Liquor	32	30	30	28	27
Racetrack Liquor	9	8	6	6	6
Resort Complex	10	11	12	13	15
Retail Gaming Tavern	28	25	20	20	24
Retail Liquor Store	1,639	1,644	1,600	1,639	1,608
Tavern Liquor	1,444	1,471	1,415	1,453	1,436
Wholesale Beer	62	66	70	79	93
Wholesale Liquor	77	84	90	100	109
Wine Delivery Permit	767	951	1,055	1,164	1,149
Total Licenses	13,997	14,620	15,428	15,429	15,935



Violations of the Liquor Code and 3.2% Beer Act Fiscal Years 2007 to 2011

Actions	2007	2008	2009	2010	2011
State Administrative Actions	191	248	320	296	369
State Revocations	0	3	1	0	4
State Suspensions	71	78	115	152	163
State Denials	1	1	3	1	0
Division-Filed Court Cases	292	340	512	466	784
Division-Assisted Local Hearings	9	11	13	5	6
Totals	564	681	964	920	1,326

Active County-Issued State Liquor Licenses Fiscal Years 2007 to 2011

County	2007	2008	2009	2010	2011	County	2007	2008	2009	2010	2011
Adams	541	564	555	552	553	Lake	35	38	33	34	28
Alamosa	51	52	49	52	47	Larimer	542	560	577	587	592
Arapahoe	858	885	877	917	912	Las Animas	63	67	64	63	63
Archuleta	51	60	54	62	59	Lincoln	18	20	17	19	19
Baca	10	10	11	10	10	Logan	43	43	42	41	38
Bent	15	16	15	15	12	Mesa	261	253	245	258	255
Boulder	547	551	554	582	579	Mineral	18	20	20	20	20
Broomfield	85	85	88	89	91	Moffat	37	39	40	40	39
Chaffee	80	83	85	82	83	Montezuma	69	70	62	63	62
Cheyenne	10	9	10	7	7	Montrose	91	89	82	84	77
Clear Creek	43	45	44	46	46	Morgan	66	66	60	62	60
Conejos	17	17	19	18	17	Otero	58	54	54	57	52
Costilla	21	21	18	18	16	Ouray	41	47	49	53	46
Crowley	8	8	7	8	8	Park	46	48	48	50	46
Custer	20	25	24	24	24	Phillips	13	16	13	13	13
Delta	70	73	74	76	77	Pitkin	153	153	147	158	159
Denver	1,511	1,533	1,512	1,555	1,598	Prowers	46	44	40	39	36
Dolores	15	15	12	14	15	Pueblo	353	353	348	348	352
Douglas	342	358	352	378	383	Rio Blanco	32	33	32	30	31
Eagle	268	272	274	281	289	Rio Grande	45	43	39	37	38
El Paso	956	966	939	961	949	Routt	144	145	140	148	144
Elbert	21	22	17	22	26	Saguache	22	24	19	22	19
Fremont	92	89	86	90	88	San Juan	23	24	23	22	23
Garfield	190	193	191	198	203	San Miguel	65	68	65	66	62
Gilpin	37	35	33	36	41	Sedgwick	10	10	11	12	10
Grand	106	119	116	120	124	Summit	216	215	213	222	225
Gunnison	113	117	122	121	125	Teller	76	71	63	66	79
Hinsdale	17	19	16	17	17	Washington	11	9	10	10	8
Huerfano	46	43	39	37	36	Weld	357	351	350	370	366
Jackson	14	13	13	13	13	Yuma	29	31	29	27	30
Jefferson	885	886	868	883	871	State Totals	10,215	10,367	10,187	10,485	10,490
Kiowa	5	4	4	4	4	Special Event Licenses					
Kit Carson	29	22	22	22	23	Liquor	2,085	2,305	3,189	2,670	3,136
La Plata	158	153	152	154	152	3.2% Beer	69	82	67	73	134



Auto Dealer Licensing

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Auto Industry Division Fiscal Years 2007 to 2011

Licensing Activities	2007	2008	2009	2010	2011
Dealer Licenses Processed 1/	23,446	21,896	5,170	4,663	4,466
Dealer License Revenues	\$1,025,100	\$995,120	\$1,154,500	\$1,791,261	\$1,255,549
Salesperson Licenses Processed 2/			15,099	13,645	13,186
Salesperson License Revenues	\$1,095,425	\$1,050,740	\$1,055,235	\$1,633,225	\$1,074,576

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/ Until FY2009, Dealer Licenses Processed included all Salesperson Licenses Processed.

Dealer Licenses Issued

License Types	FY 2011	License Types	FY 2011
Buyer Agent - Original	4	Wholesale Auction - Renewal	6
Buyer Agent - Renewal	7	Wholesale Auction - Powersports - Original	0
Dealers - New - Original	25	Wholesale Auction - Powersports - Renewal	0
Dealers - New - Renewal	624	Wholesalers - Original	34
Dealers - New - Powersports - Original	11	Wholesalers - Renewal	362
Dealers - New - Powersports - Renewal	76	Wholesalers - Powersports - Original	1
Dealers - Used - Original	98	Wholesalers - Powersports - Renewal	1
Dealers - Used - Renewal	1,257	Additional Location	347
Dealers - Used - Powersports - Original	8	Powersports - Additional Location	2
Dealers - Used - Powersports - Renewal	40	Ownership Change	82
Manufacturers - Original	39	Powersports - Ownership Change	0
Manufacturers - Renewal	196	Name Change	47
Manufacturers - Powersports - Original	2	Powersports - Name Change	1
Manufacturers - Powersports - Renewal	3	Off-Premise	537
Manufacturers Distributor - Original	8	Powersports - Off Premise	0
Manufacturers Distributor - Renewal	41	Address Change	159
Manufacturers Distributor - Powersports - Original	0	Powersports - Address Change	3
Manufacturers Distributor - Powersports - Renewal	2	Class Change	52
Manufacturer Distributor Branch - Original	0	Powersports - Class Change	1
Manufacturer Distributor Branch - Renewal	0	Temp Out of State - Dealer	0
Manufacturer Distributor Branch - Powersports Original	0	Sub-Total	4,466
Manufacturer Distributor Branch - Powersports - Renewal	0	Salespersons - Original	3,432
Manufacturers Rep - Original	93	Salespersons - Renewal	6,617
Manufacturers Rep - Renewal	295	Salespersons - Multiple	934
Manufacturers Rep - Powersports - Original	0	Salespersons - Reissue	2,203
Manufacturers Rep - Powersports - Renewal	0	Sub-Total	13,186
Wholesale Auction - Original	2	Totals	17,652

Investigation Activity

	FY 2011
Complaints Received	1,525
Investigations Completed	1,595
Consumer Harm	\$8,506,578
Violations/Founded Complaints	858
Criminal Summonses Issued	60
Cases Presented to the Dealer Board	186
Warning Letters Issued	117
Verbal Warning Issued	456
Cases Referred to Another Agency	39

Dealer Board Fines

	FY 2011		
	FINES IN ABEYANCE	FINES IMPOSED	PAYMENTS
Total	\$190,000	\$109,500	\$30,650



**Cigarette
and Tobacco
Products**

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Distribution of Net Cigarettes Tax Collections 1/ Fiscal Years 2002 to 2011

Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Collections
2011	\$12,530,782	\$26,907,009	\$130,629,639	\$170,067,430
2010	12,775,371	27,900,232	134,187,556	174,863,159
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

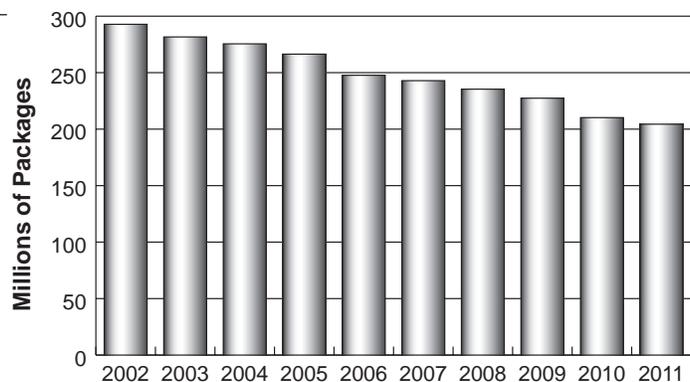
1/Based on time of distribution rather than entitlement per statute

Tobacco Products Tax Collections Fiscal Years 2002 to 2011

Years	Gross General Fund Collections	Refunds and Short Checks	Health-Related Programs Collections	Total Net Collections
2011	\$14,538,437	\$(127,394)	\$14,754,830	\$29,165,873
2010	13,993,108	(58,988)	14,266,529	28,200,649
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

Packages of Cigarettes Taxed Fiscal Years 2002 to 2011

Year	Millions of Packages
2011	204.4
2010	210.2
2009	227.4
2008	235.4
2007	242.9
2006	247.7
2005	266.4
2004	275.5
2003	281.6
2002	292.8





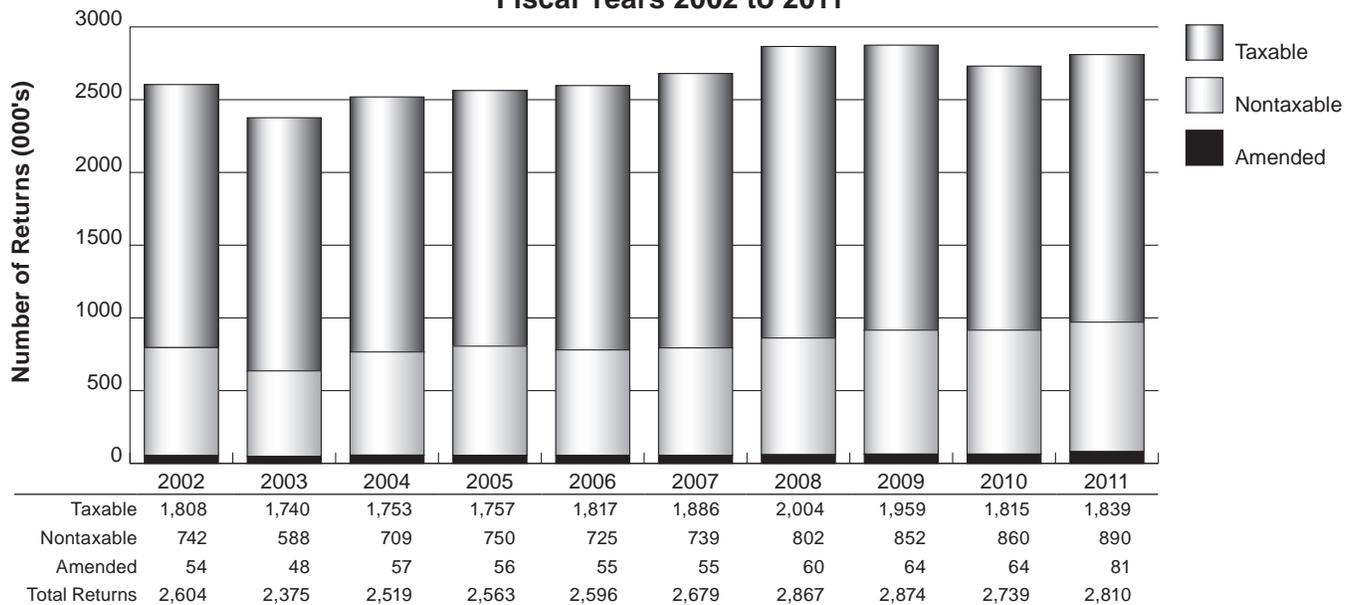
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Taxable and Nontaxable Returns Fiscal Years 2007 to 2011

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2011	1,809,571	11,473	6,480	11,748	1,839,272
2010	1,783,539	10,759	5,940	14,564	1,814,802
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
Nontaxable					
2011	631,432	34,370	193,825	30,737	890,364
2010	588,098	33,732	203,555	34,669	860,054
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
Amended					
2011	71,876	976	5,333	2,531	80,716
2010	57,386	443	3,952	1,867	63,648
2009	61,150	–	–	2,544	63,694
2008	57,040	–	–	2,673	59,713
2007	51,990	–	–	2,677	54,667
Totals					
2011	2,512,879	46,819	205,638	45,016	2,810,352
2010	2,429,023	44,934	213,447	51,100	2,738,504
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

Taxable, Nontaxable, and Amended Income Tax Returns Fiscal Years 2002 to 2011





Tax Credits Fiscal Years 2010 and 2011

Individual and Fiduciary

Tax Credits	2010		2011 3/	
	Amount	Filings	Amount	Filings
Enterprise zone credits carried over from 2009			5,960,604	2,811
Enterprise zone investment credit			3,682,339	4,810
Enterprise zone new business facility employee credit			607,355	535
Enhanced rural enterprise zone new business facility employee credit			219,230	96
Enterprise zone agricultural employee processing credit			7,950	23
Enhanced rural enterprise zone agricultural employee processing credit			7,859	19
Enterprise zone employee health insurance credit			100,825	140
Contribution to enterprise zone administrator credit			3,555,267	7,700
Other enterprise zone credits			1,504,900	2,427
Enterprise zone credits	\$17,135,439	16,136 1/		
Child care credit	3,660,575	35,198	3,457,508	34,371
Refundable alternative fuel vehicle credit			5,011,071	1,998
Alternative fuel refueling facilities credit			96,730	36
Non refundable alternative fuel vehicle credit			1,206,601	1,200
Alternative fuel credit	11,127,537	4,560		
Gross conservation easement credit	36,254,069	1,542	41,319,911	960
Total allowable personal credit. smaller of lines 25 or 26			94,234,882.00	41,568
Plastic recycling investment credit			14,296.00	56
Colorado minimum tax credit			2,931,531.00	7,284
Historic property preservation credit			1,009,333.00	190
Child care center investment credit			913,829.00	1,273
Employer child care facility investment credit			23,577.00	46
School-to-career investment credit			34,377.00	46
Colorado works program credit			37,791.00	68
Child care contribution credit			15,938,871.00	15,033
Rural technology enterprise zone credit (carryforward only)			NR	NR
Long term care insurance credit			3,646,924.00	18,975
Contaminated land redevelopment credit			NR	NR
Low-income housing credit			6,519.00	15
Aircraft manufacturer new employee credit			NR	NR
Colorado innovation investment tax credit			46,130.00	23
Job growth incentive tax credit			12,644.00	16
Other Credits	138,335,643	85,630 2/	2,441,330	881
Total	\$206,513,263	143,066	\$188,030,184	142,600

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), aircraft manufacturer new employee credit, job growth incentive, and credits from fiduciary.

3/ Beginning FY2011 the Colorado Integrated Tax Architecture which houses Colorado Income Tax data, provides information specific to the income tax credits listed above.

NR = Nonreleasable due to confidentiality requirements

**Corporate Income Tax Credits**

Tax Credits	2010		2011	
	Amount	Filings	Amount	Filings
Alternative Fuel Credit	\$233,589	12 1/	\$16,388	6
Enterprise Zone Investment	23,268,780	495	22,340,344	473
Enterprise Zone Employee	3,805,584	136	2,014,639	121
Enterprise Zone Contribution Credits	479,631	176	528,447	175
Other Enterprise Zone Credits	4,151,569	84	3,352,100	92
Investment Tax	685,985	1,044	456,263	785
Gross Conservation Easement Credit	1,787,205	14	1,654,158	20
Other Credits	6,119,503	94 2/	19,110,538	124
Total	\$40,531,846	2,055	\$49,472,877	1,796

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

2/ 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 2002 to 2011**

Year	Number of Returns	Amount of Refund/Credit	Average Credit
2011	24,206 1/	\$7,373,322	\$305
2010	23,595 1/	7,581,317	321
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

1/ The previous accounting system tracked the number of transactions involving Property Tax Credit rebates. The new accounting system currently being used tracks and counts the number of income tax filers receiving the rebates.

**Alternative Minimum Tax
Fiscal Years 2002 to 2011**

Year	Number of Returns	Alternative Min. Tax
2011	2574 1/	\$4,075,750
2010		5,506,178
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

1/ Beginning FY2011 the Colorado Integrated Tax Architecture which houses Colorado income tax data, provides information specific to the returns for alternative minimum tax.



Refunds Issued Fiscal Years 2002 to 2011

	Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds 2/	Total Refunds 3/	Average Refund Per Return
Individual Income Tax: 1/						
	2011	1,570,641	\$836,424,576	\$0	\$836,424,576	\$533
	2010	1,531,794	883,017,972	0	883,017,972	576
	2009	1,627,969	881,665,139	0	881,665,139	542
	2008	1,605,757	745,795,002	21,472	745,816,474	464
	2007	1,515,582	657,733,860	2,189,509	659,923,369	435
	2006	1,736,611	612,273,127	38,146,660	650,419,787	375
	2005	1,501,809	617,735,126	0	617,735,126	411
	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
Fiduciary:						
	2011	2,250			\$4,582,858	\$2,037
	2010	2,086			6,994,012	3,353
	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
Corporate Income Tax:						
	2011	4,183			\$137,153,721	\$32,788
	2010	4,560			91,686,992	20,107
	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

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 2007 to 2011

Non-Game Wildlife

Year	No. of donations	Amount	Average
2011	15,535	\$176,012	11.33
2010	15,835	173,332	10.95
2009	18,954	210,200	11.09
2008	22,076	242,665	10.99
2007	23,190	244,748	10.55

Special Olympics

Year	No. of donations	Amount	Average
2011	10,772	\$114,393	\$10.62
2010	11,228	116,105	10.34
2009	12,980	139,097	10.72
2008	15,368	166,004	10.80
2007	16,361	170,329	10.41

Domestic Abuse

Year	No. of donations	Amount	Average
2011	13,812	\$146,137	10.58
2010	13,887	141,468	10.19
2009	16,588	176,729	10.65
2008	19,026	195,062	10.25
2007	20,450	211,548	10.34

Homeless Prevention

Year	No. of donations	Amount	Average
2011	12,344	\$135,888	11.01
2010	12,709	135,599	10.67
2009	14,977	162,059	10.82
2008	15,860	152,482	9.61
2007	16,816	164,609	9.79

Western Slope Veterans' Cemetery

Year	No. of donations	Amount	Average
2011	5,174	\$36,391	7.03
2010	5,235	34,204	6.53
2009	6,133	41,802	6.82
2008	8,016	52,062	6.49
2007	7,960	53,540	6.73

Pet Overpopulation Fund

Year	No. of donations	Amount	Average
2011	14,081	\$154,325	10.96
2010	14,330	153,853	10.74
2009	16,839	183,716	10.91
2008	20,831	226,117	10.85
2007	20,057	213,563	10.65

Colorado Healthy Rivers Fund

Year	No. of donations	Amount	Average
2011	10,412	\$96,090	9.23
2010	10,424	88,585	8.50
2009	11,611	97,482	8.40
2008	10,515	80,192	7.63
2007	10,601	83,003	7.83

Alzheimer's Association Fund

Year	No. of donations	Amount	Average
2011	9,945	\$101,734	10.23
2010	9,647	91,893	9.53
2009	11,715	117,685	10.05
2008	12,578	127,122	10.11
2007	12,295	121,807	9.91

Military Family Relief Fund

Year	No. of donations	Amount	Average
2011	12,246	\$175,363	14.32
2010	12,479	187,799	15.05
2009	14,779	213,982	14.48
2008	17,159	254,827	14.85
2007	16,418	229,126	13.96

Colorado Breast and Women's Reproductive Cancer Fund

Year	No. of donations	Amount	Average
2011	10,011	\$90,762	9.07
2010	10,570	95,021	8.99
2009	12,668	115,009	9.08
2008	14,050	128,311	9.13

The Adult Stem Cell Cure Fund

Year	No. of donations	Amount	Average
2011	7,905	\$62,828	7.95
2010	8,033	58,965	7.34
2009	9,694	70,834	7.31

The 9Heath Fair Fund

Year	No. of donations	Amount	Average
2011	7,626	\$67,504	8.85
2010	6,756	50,283	7.44
2009	7,499	53,814	7.18

The Make-a-Wish Foundation of Colorado Fund

Year	No. of donations	Amount	Average
2011	10,845	\$111,179	10.25
2010	10,297	95,768	9.30

The Colorado 2-1-1 First Call For Help Fund 1/

Year	No. of donations	Amount	Average
2011	3,323	\$15,742	4.74

The Unwanted Horse Fund 1/

Year	No. of donations	Amount	Average
2011	9,536	\$88,762	9.31

Totals 2/

Year	No. of donations	Amount	Average
2011	153,567	\$1,573,110	10.24
2010	149,470	1,494,679	10.00
2009	170,673	1,717,033	10.06
2008	190,021	1,917,134	10.09
2007	189,036	1,834,464	9.70

1/ This income tax checkoff is new and reflects collections from January 2011 through June 2011.

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.



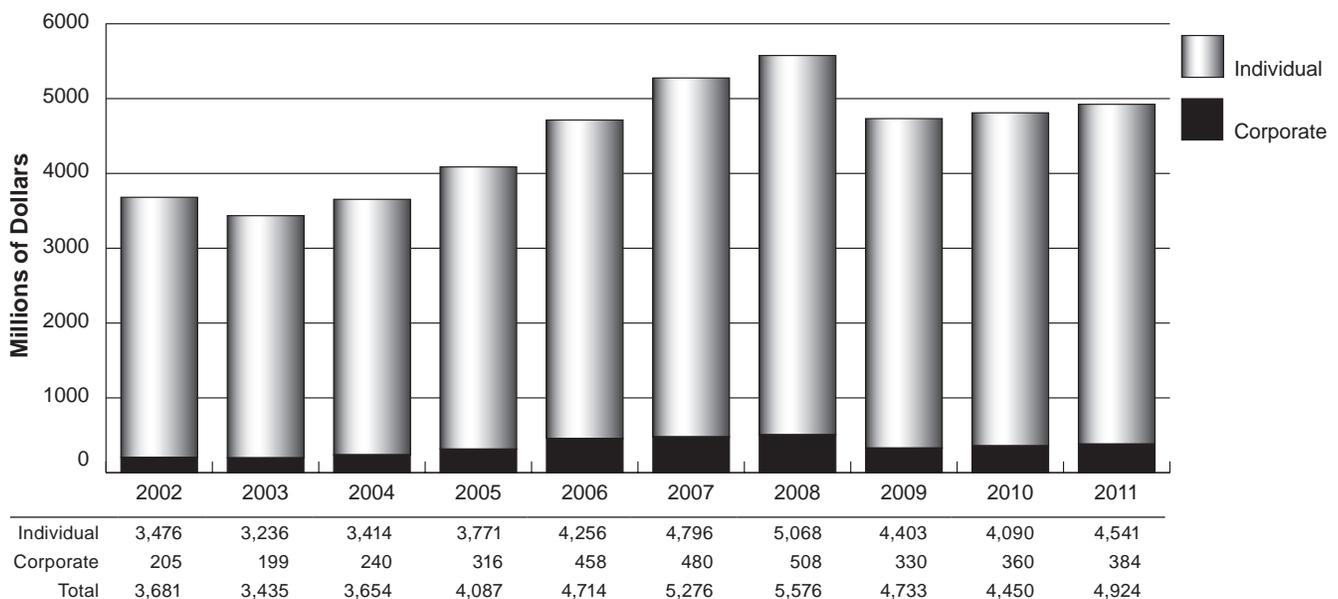
Income Tax Cash Flow Fiscal Years 2002 to 2011 (millions of dollars)

Year	Tax Withheld	Estimated Payments	Cash With Returns	Gross Collections	Adjustments 1/	Refunds	Net Collections
Individual Tax 2/							
2011	\$4,043.4	\$784.5	\$557.1	\$5,385.0	\$3.5	\$841.0	\$4,540.6
2010	3,835.6	571.2	576.9	4,983.7	3.7	890.0	4,090.0
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
Corporate Tax							
2011	\$0.0	\$413.0	\$107.7	\$520.7	\$0.0	\$137.2	\$383.5
2010	0.0	351.8	99.9	451.7	0.0	91.7	360.0
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

1/ Adjustments include short-checks and withholdings refunds.

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

Net Income Tax Collections





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**Limited Stakes
Gaming**

Limited Stakes Gaming Revenues and Expenditures.....	36
Limited Stakes Gaming Fund Distribution	36
Revenue Distribution Resulting from Amendment 50.....	36



Limited Stakes Gaming Revenues and Expenditures 1/ Fiscal Year 2011

Limited Gaming Revenues	\$105,969,215 2/
plus Fiscal Year 2010 Escrow	4,726,076
Less:	
Division of Gaming and Limited Gaming	
Control Commission Expenditures	12,097,096
Fiscal Year 2011 Escrow	3,270,844
Net Total Available for Distribution	\$95,327,351

Limited Stakes Gaming Fund Distribution Fiscal Years 2007 to 2011

	FY 2007	FY 2008	FY2009	FY2010	FY2011
Limited Gaming Revenue	\$116,034,393	\$112,074,885	\$97,445,021	\$110,809,510	\$105,949,859
Commission/Division Expenses	9,012,969	10,318,448	11,251,725	12,372,539	12,097,096
Total Amount Distributed	106,356,714	100,591,698	85,281,086	96,742,401	95,327,351
State General Fund	6,547,293	0	2,811,210	16,200,000	20,400,269
Local Government Gaming Impact Fund	6,913,186	6,538,460	5,543,271	3,772,780	3,600,806
Department of Transportation	5,259,411	14,292,757	10,127,274	0	0
Tourism Promotion Fund	19,676,799	20,107,662	15,578,699	14,208,015	12,002,686
State Historical Society	29,779,880	28,165,675	23,878,704	24,867,360	24,195,009
State Council on the Arts Cash Fund	1,553,432	1,587,447	1,200,026	1,121,726	0
Film Incentives Cash Fund	621,373	634,979	180,011	407,997	240,054
New Jobs Incentives Cash Fund	3,106,863	3,174,894	1,400,052	1,291,231	0
Bioscience Discovery Evaluation Grant Program	2,500,000	0	4,500,000	5,500,000	4,320,967
Clean Energy Fund	7,000,000	3,959,650	0	0	0
Office of Economic Development Film Commission			300,000	0	0
Innovative Higher Ed Research Fund			1,000,000	1,904,251	1,680,376
Creative Industries Cash Fund					960,215
Limited Gaming Counties:					
Gilpin County	\$10,317,452	\$9,773,892	\$8,196,195	\$8,720,983	\$8,544,294
Teller County	2,445,354	2,297,112	2,037,536	1,936,457	1,824,995
Limited Gaming Cities:					
City of Black Hawk	\$7,530,055	\$7,172,188	\$6,056,663	\$6,516,136	\$6,352,054
Central City	1,067,821	972,722	773,499	751,350	768,192
City of Cripple Creek	2,037,795	1,914,260	1,697,946	1,613,714	1,520,829

Revenue Distribution Resulting From Amendment 50 3/ Fiscal Years 2010 and 2011

Cities of Black Hawk, Central City and Cripple Creek	\$793,040	\$891,661
Gilpin and Teller Counties	951,648	1,069,993
Community College System	6,185,713	6,954,952
Total Due to Extended Gaming Recipients	\$7,930,401	\$8,916,605

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

2/ Includes \$19,356 of interest income in the Extended Gaming Fund during FY 2011.

3/ Beginning July 2, 2009, Colorado casinos were allowed to increase maximum bets to \$100, offer the games of craps and roulette, and remain open 24 hours a day as a result of the passage of Amendment 50. This amendment earmarks additional state revenues generated by these changes for community colleges and the gaming cities and counties.



Lottery	Lottery Sales Distribution	38
	Lottery Fund Distribution	38
	Aggregate Lottery Fund Distribution	38



Lottery Sales Distribution--(millions of dollars) Fiscal Years 2007 to 2011

	2007	2008	2009	2010	2011
Cash 5	\$17.4	\$19.1	\$20.8	\$21.3	\$19.2
Lotto	39.8	41.1	43.6	41.6	39.3
Powerball	101.6	109.6	100.7	101.6	70.0
Scratch	297.1	336.0	328.3	328.1	344.9
Matchplay /1				6.2	11.4
Megamillions /2				2.4	25.1
Raffle /3					9.0
Total	\$455.9	\$505.8	\$493.4	\$501.2	\$518.9

1/ Matchplay began February 21, 2010.

2/ Megamillions began May 16, 2010.

3/ Raffle began September 19, 2010.

Lottery Fund Distribution--(millions of dollars) Fiscal Years 2007 to 2011

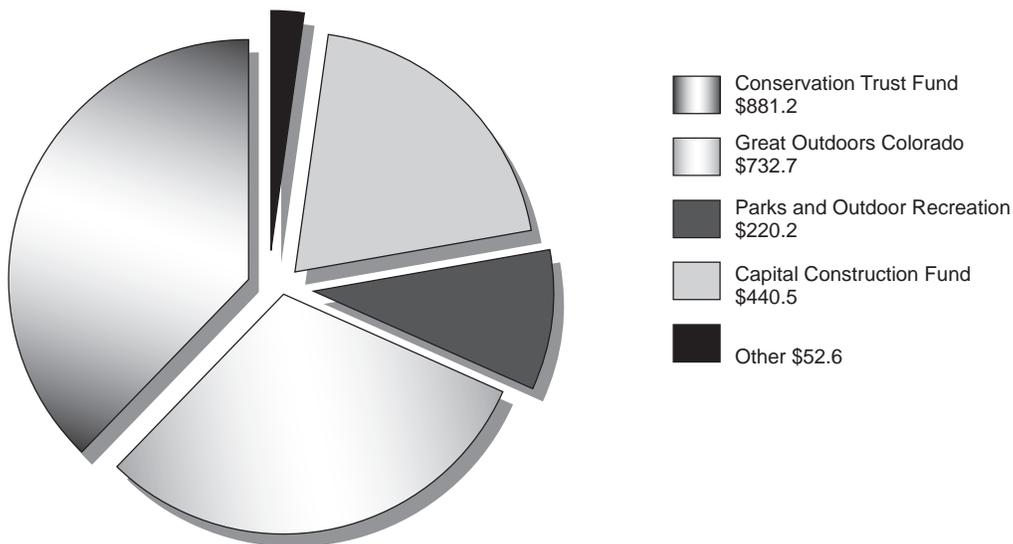
	2007	2008	2009	2010	2011
Conservation Trust Fund	\$47.6	\$48.9	\$47.8	\$45.1	\$45.3
Great Outdoors Colorado	51.3	53.1	54.3	56.4	56.0
Parks & Outdoor Recreation	11.9	12.2	12.0	11.3	11.3
State Public School Fund /1	8.2	N/A	N/A	N/A	N/A
Lottery Contingency Reserve Fund /2	N/A	8.1	N/A	N/A	N/A
Public School Capital Construction Fund /3	N/A	N/A	5.5	0.1	0.7
Totals	\$119.0	\$122.3	\$119.6	\$112.9	\$113.3

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 1983 to 2011

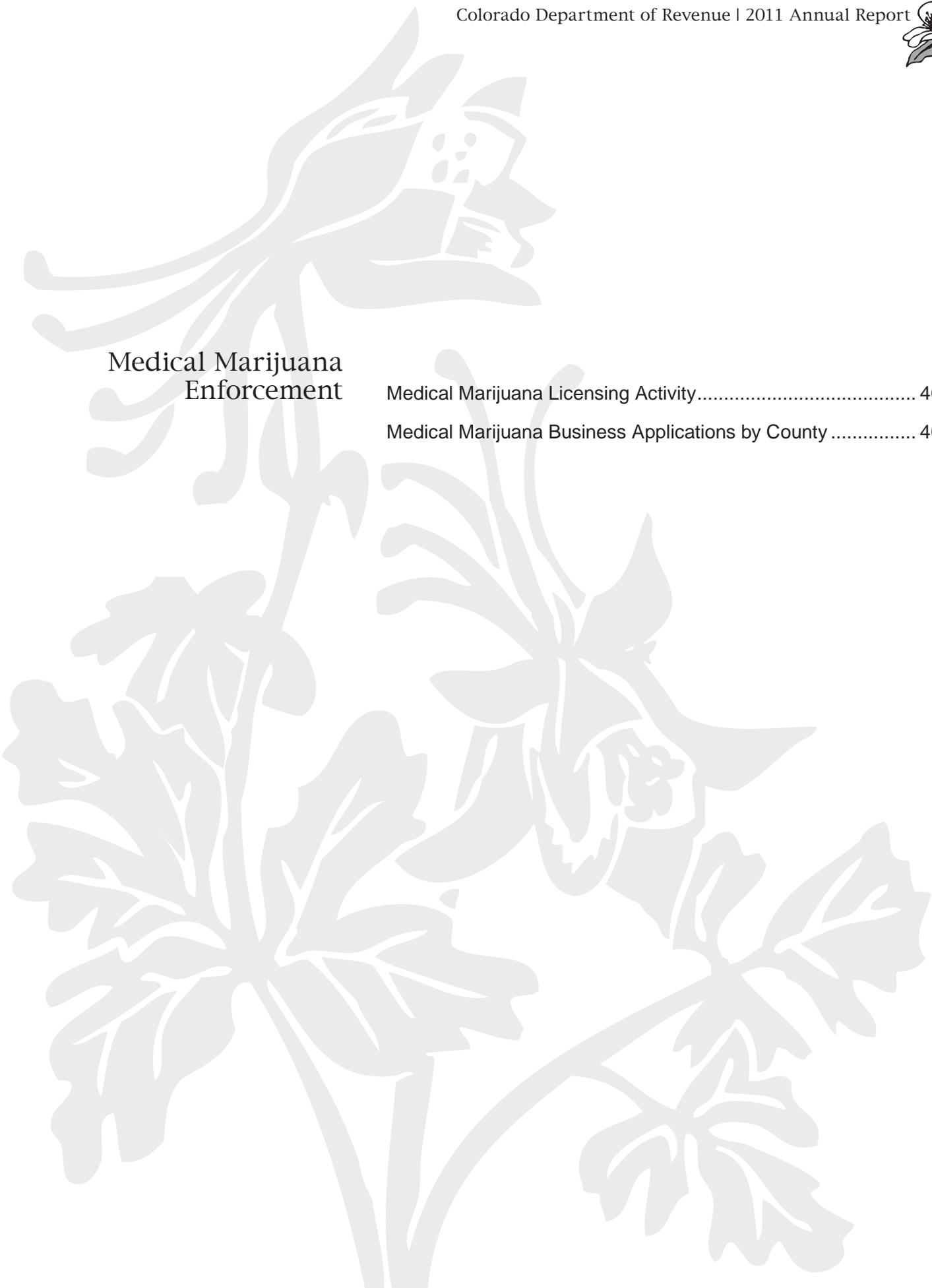


1/ The other category includes General Fund, State Public School Fund, Lottery Contingency Reserve Fund and Public School Capital Construction Fund distributions.



**Medical Marijuana
Enforcement**

Medical Marijuana Licensing Activity..... 40
Medical Marijuana Business Applications by County 40





Medical Marijuana Enforcement Division Fiscal Year 2011

LICENSING ACTIVITY	2011
Medical Marijuana Center Business License Applications Received	819
Medical Marijuana Center Business License Applications Revenues	\$6,463,950
Medical Marijuana Infused Product Business License Applications Received	325
Medical Marijuana Infused Product Business License Applications Revenues	\$406,650
Medical Marijuana Optional Premises Cultivation Business Licenses Applications Received	1,241
Medical Marijuana Optional Premises Cultivation Business Licenses Applications Revenues	\$1,551,500
Total License Applications Received 1/	2,385
Total Medical Marijuana License Revenues	\$8,422,100

Medical Marijuana Business Applications by County

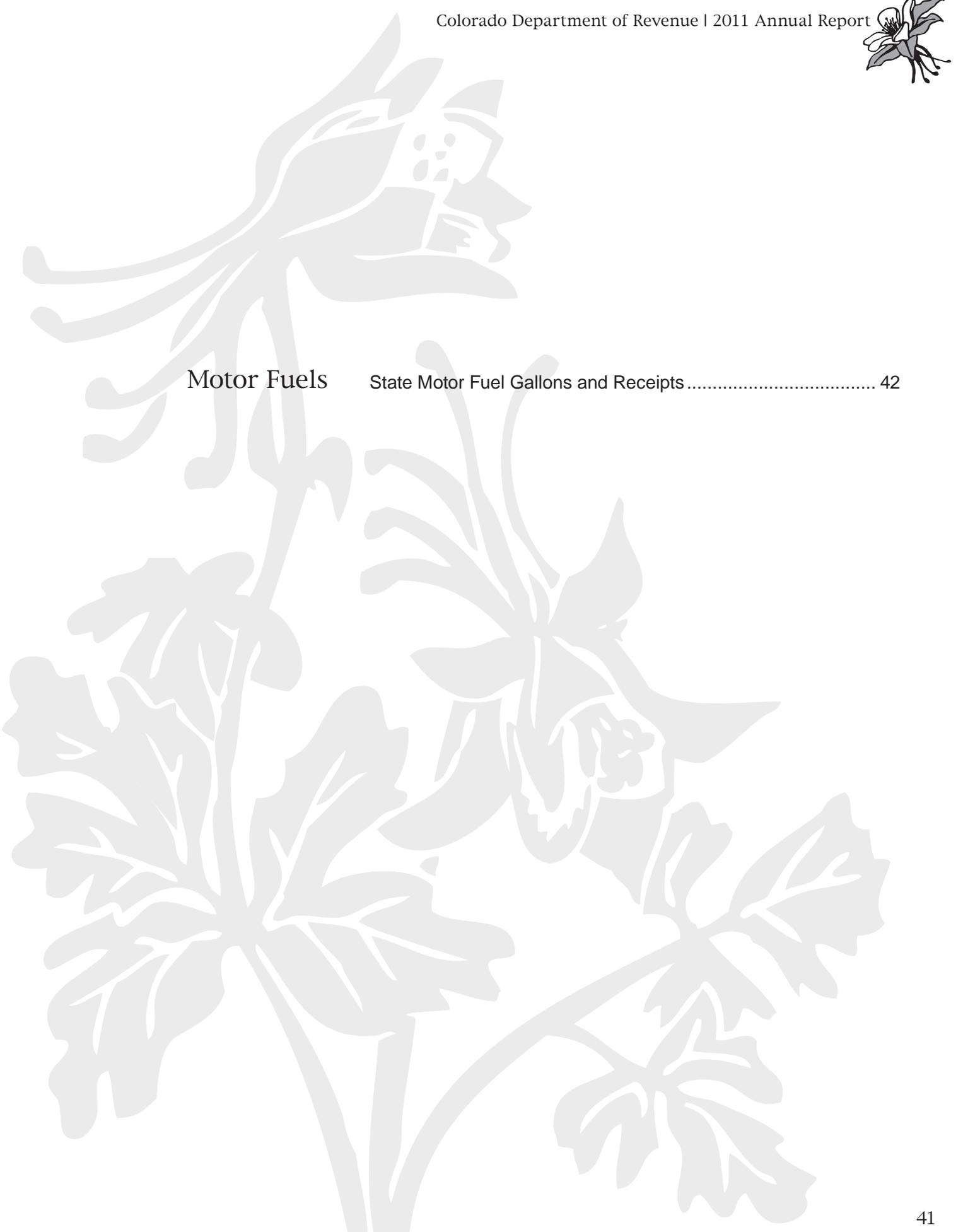
County	Number of Applicants	County	Number of Applicants
Adams	13	La Plata	42
Alamosa	2	Lake	5
Arapahoe	27	Larimer	98
Archuleta	6	Mesa	76
Bent	2	Moffat	1
Boulder	260	Montezuma	19
Chaffee	14	Montrose	7
Clear Creek	23	Ouray	4
Costilla	6	Park	14
Crowley	1	Pitkin	19
Delta	11	Pueblo	28
Denver	853	Rio Grande	1
Douglas	10	Routt	25
Eagle	17	Saguache	6
El Paso	446	San Juan	2
Elbert	4	San Miguel	19
Fremont	18	Summit	19
Garfield	97	Teller	13
Gilpin	13	Washington	1
Gunnison	3	Weld	44
Hinsdale	3	Yuma	1
Huerfano	2	Total 2/	2,352
Jefferson	77		

1/ Applications received by August 1, 2010 deadline.

2/ Applications viable as of June 30, 2011.



Motor Fuels State Motor Fuel Gallons and Receipts 42





State Motor Fuel Gallons and Receipts 1/ 2/ Fiscal Years 2008 to 2011

Year		2008	2009	2010	2011
GASOLINE/GASOHOL	Gross Gallons	2,209,843,900	2,112,254,297	2,161,334,944	2,158,641,939
	Exemptions/Deductions	107,995,352	95,674,957	110,918,680	101,302,927
	Refunds	20,216,232	13,821,825	21,594,879	14,405,051
	Net Gallons	2,081,632,316	2,002,757,515	2,028,821,385	2,042,933,961
DIESEL	Gross Gallons	721,081,645	627,044,488	621,057,943	630,057,726
	Exemptions/Deductions	123,657,407	88,856,472	94,771,349	104,127,284
	Refunds	32,260,314	24,157,367	28,176,871	25,660,687
	Distributed to Other States	24,780,422	19,895,103	13,877,979	16,966,738
	Net Gallons	565,163,924	514,030,649	498,109,723	500,269,755
ALTERNATIVE FUELS	Gross Gallons	8,310,525	5,063,055	4,553,299	19,742,779
	Exemptions/Deductions	4,297,578	3,165,775	3,083,151	5,706,210
	Net Gallons	4,012,947	1,897,280	1,470,148	14,036,569
AVIATION GASOLINE	Gross Gallons	5,043,554	4,999,677	4,966,716	4,910,986
	Exemptions/Deductions	184,558	536,097	576,164	532,630
	Refunds	71,763	300,683	332,499	277,470
	Net Gallons	4,787,233	4,162,897	4,058,053	4,100,886
AVIATION JET FUEL	Gross Gallons	276,227,462	214,699,584	183,859,626	179,108,936
	Exemptions/Deductions	233,457,450	179,394,194	149,625,448	144,315,546
	Refunds	8,756,530	4,288,620	4,794,728	3,609,548
	Net Gallons	34,013,482	31,016,770	29,439,450	31,183,842
SUMMARY	Gross Gallons Total	3,220,507,086	2,964,061,101	2,975,772,528	2,992,462,366
	Exemptions/Deductions Total	469,592,346	367,627,495	358,974,792	355,984,597
	Refunds Total	61,304,839	42,568,495	54,898,977	43,952,756
	Distributed to Other States	24,780,422	19,895,103	13,877,979	16,966,738
	Net Gallons Total	2,689,609,902	2,553,865,111	2,561,898,759	2,562,525,013
RECEIPTS	Net Gasoline/Gasohol @22 cents	\$449,935,623	\$438,245,772	\$444,500,847	\$446,669,209
	Net Special Fuel @ 20.5 cents	116,794,105	104,836,721	103,348,301	105,720,993
	Net Aviation Gasoline @ 6 cents	260,436	212,128	215,576	213,178
	Net Aviation Jet Fuel @ 4 cents	1,397,754	1,242,428	1,073,790	1,230,898
	Net All Fuels Total	\$568,387,918	\$544,537,050	\$549,138,514	\$553,834,279

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/ Current fiscal year data is preliminary. Prior year data was modified to reflect updated information.



Motor Vehicle

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Ports of Entry Collections, Clearings, Weighings, and Permits Issued Fiscal Years 2007 to 2011

	2007	2008	2009	2010	2011
Number of Trucks Cleared	3,465,135	3,284,156	3,108,563	2,974,239	3,131,747
Number of Trucks Cleared AVI 1/	628,937	669,059	638,400	573,035	591,907
Number of Trucks Cleared AVI/WIM 2/	2,254,736	2,531,518	2,146,207	2,168,701	2,124,139
Total Number of Trucks Cleared	6,348,808	6,484,733	5,893,170	5,715,975	5,847,793

1/ AVI = Automatic Vehicle Identification

2/ WIM = Weigh in Motion

Number of Trucks Weighed	5,423,400	5,525,622	4,968,423	4,935,358	5,065,239
Special Fuel Permits	6,806	6,571	6,162	5,953	6,892
Number of Health and Brand Inspections	19,664	17,784	15,117	16,511	17,394
Hazardous Material Permits	1,426	1,372	1,253	1,055	1,174
60-Day Permits	208	330	253	228	307
72-Hour Permits	13,028	12,232	12,167	11,559	12,762

Collections, Clearings, Weighings, and Permits Issued By Port Fiscal Year 2011

Port	Collections	Cleared	Weighed	60-Day	72-Hour
Cortez	\$351,178	221,024	125,685	0	962
Dumont	\$255,663	645,751	631,434	0	390
Fort Collins	\$585,024	1,051,483	1,004,009	0	1,951
Fort Morgan	\$533,243	719,684	591,242	3	1,315
Lamar	\$597,837	497,748	384,188	19	1,850
Limon	\$800,387	840,067	642,767	17	1,764
Loma	\$672,783	300,152	282,561	1	1,263
Loma-B 1/	\$90,542	160,986	71,568	2	187
Monument	\$415,661	896,320	855,024	0	601
Platteville	\$971,133	100,324	98,237	5	102
Trinidad	\$509,701	208,762	194,900	0	1,614
Trinidad-B 2/	\$4,848	83,973	99,455	0	34
Mobile Units	\$2,936,893	121,519	84,169	260	729
Total	\$8,724,892.85	5,847,793	5,065,239	307	12,762

1/ Joint port operation with Utah.

2/ Joint port operation with New Mexico.

Safety Inspection Activities—Fiscal Years 2007 to 2011 1/

	2007	2008	2009	2010	2011
Safety Inspections	24,579	20,608	24,476	30,285	2,299
Fixed	19,308	15,419	18,211	23,436	1,688
Mobile	5,271	5,189	6,265	6,849	611
Safety Citations Issued	12,810	11,507	11,430	12,534	1,587
Fixed	6,390	7,086	7,209	7,857	698
Mobile	4,408	4,421	4,221	4,677	889
Number of Trucks/Drivers Placed Out-of-Service	10,719	9,295	9,920	10,708	893
Fixed	7,759	6,259	6,797	7,178	514
Mobile	2,960	3,036	3,123	3,530	379
Out-of-Service Safety Violations	22,886	19,796	17,678	19,476	1,619
Fixed	15,852	12,549	11,294	12,124	726
Mobile	7,034	7,247	6,384	7,352	893

1/ HB10-1113 passed in the 2010 Legislative Session transferring safety inspections from the Port of Entry to the Colorado State Patrol beginning 8/15/10.

International Registration Plan (IRP) Registrations and Collections

	FY 2010	FY 2011
Total Number of Colorado-Based IRP Vehicles	19,663	19,587
Registration Fees Collected in Colorado that Remained in Colorado	\$12,432,034	\$12,369,814
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$39,300,333	\$37,638,016
Total IRP Collections for Colorado	\$51,732,367	\$50,007,830



Traffic Penalty Assessments Fiscal Years 2007 to 2011

	2007	2008	2009	2010	2011
Number of Penalty Assessments	180,904	184,712	171,735	156,265	125,396
Penalty Assessment Collections	\$11,669,084	\$13,098,173	\$21,063,780	\$20,111,056	\$16,647,496

Motor Vehicle Titles Received Fiscal Years 2007 to 2011

	2007	2008	2009	2010	2011
Title Applications Received	1,555,680	1,652,931	1,452,418	1,430,621	1,471,503
Title Revenues	\$5,889,826	\$5,266,538	\$4,565,401	\$4,479,655	\$4,720,286

Motor Vehicle Emissions Licenses and Collections Fiscal Years 2007 to 2011

Licenses:	2007	2008	2009	2010	2011
Stations Licensed	78	73	74	77	83
Mechanics Licensed	481	495	467	493	579
Total Licenses in Force	559	568	541	570	662
Stations Renewed	38	44	56	39	64
Mechanics Renewed	138	137	147	182	200
Total Licenses Renewed	176	181	203	221	264
Collections:	2007	2008	2009	2010	2011
Station Licenses	\$1,540	\$670	\$935	\$715	\$1,330
Mechanic Licenses	6,625	4,305	3,855	3,820	6,080
Exempt Window Stickers	36,450	26,850	17,900	18,900	26,050
Vehicle Inspection Reports	264,143	224,429	218,323	232,982	261,062
Total Collections	\$308,758	\$256,254	\$241,013	\$256,417	\$294,522

Emissions Penalty Assessment Collections Fiscal Years 2007 to 2011

	2007	2008	2009	2010	2011
	\$386,025	\$400,096	\$231,054	\$249,643	\$221,325



Driver Record Administration Fiscal Years 2007 - 2011

	2007	2008	2009	2010	2011
Excessive Points	11,432	11,949	15,405	13,842	11,299
Adult Impaired Driving Arrests	28,292	31,821	32,979	29,599	26,876
License on Hold by Another State	3,159	3,707	3,811	3,597	4,146
DUI Convictions	3,666	4,917	4,435	4,956	4,515
Habitual Traffic Offender	3,071	4,072	4,462	4,247	3,387
Accident Without Insurance	1,881	2,303	1,368	1,483	1,670
Driving Without Insurance	34,020	34,068	29,244	26,359	27,481
Vehicular Assault/Homicide	151	143	117	160	171
Controlled Substance Convictions 1/	7,369	5,659	6,110	246	15
Underage Drinking and Driving	2,065	2,490	2,219	2,027	1,845
Underage Buy/Possess Alcohol 1/	5,061	6,118	5,733	2,233	1,361
Child Support Arrears	20,468	19,760	18,692	17,234	18,911
Unpaid Ticket/Failure to Appear in Court	108,135	106,634	98,676	95,456	84,370
All Others	39,304	46,737	40,317	40,031	39,642
Total Restraints	268,074	280,378	263,568	241,470	225,689
License Reinstatements Tendered 2/	83,726	86,483	88,585	85,531	82,261
Reinstatement Fees Collected 3/	\$5,023,559	\$5,188,993	\$7,807,578	\$8,105,236	\$7,880,033
Change of Address/Name	149,942	162,683	119,856	105,339	100,989

Driver Records

Provided to Public	136,561	60,668	55,465	57,949	59,744
Provided to Courts	285,321	251,913	177,182	253,435	207,678

1/ Restraint Actions for Controlled Substance Convictions and Underage Drinking and Driving decreased as a result of the enactment of HB09-1266.

2/ Previous Reinstatement data counted the number of reinstatement transactions, rather than the count of reinstatements for which reinstatement fees were collected.

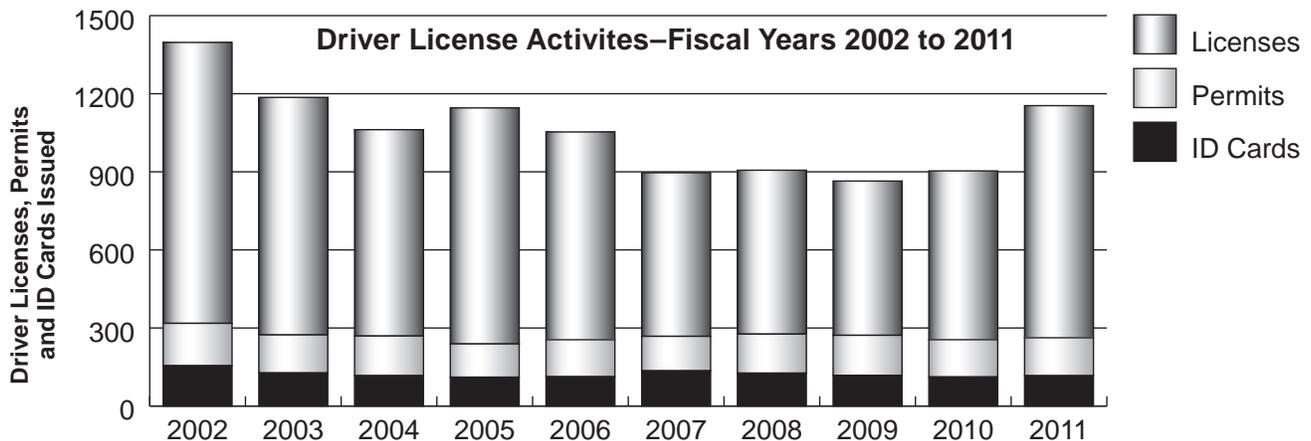
3/ The reinstatement fee increased in 2009 upon the enactment of HB08-1194.



Driver License Administration Fiscal Year 2011

Type of License Issued	State Office	County Offices	Total
Adult License	641,791	118,103	759,894
Minor License	83,156	5,569	88,725
Motorcycle Only License	1	0	1
Commercial Driver License	41,736	1,345	43,081
Total Licenses Issued	766,684	125,017	891,701
Type of Permits Issued			
Adult	53,519	664	54,183
Minor	71,292	1,039	72,331
Motorcycle Instruction Permits	7,611	267	7,878
Commercial Driver Instruction Permits	11,094	287	11,381
Total Permits Issued	143,516	2,257	145,773
Total Licenses and Permits Issued	910,200	127,274	1,037,474
Documents Issued			
Total IDs In Force As of June 30, 2011			651,495
Total Permits In Force As of September 15, 2011 1/			106,548
Total Regular Licenses In Force As of June 30, 2011			3,659,765
Total CDL Licenses In Force As of June 30, 2011			132,950
Endorsements/Miscellaneous			
Motorcycle Endorsements	70,344	11,313	81,657
Colorado I.D. Cards	105,702	10,971	116,673
Organ Donors	685,478	95,891	781,369
Change of Name/Address	15,544	563	16,107
Examinations			
Written Tests Passed	111,002	1,728	112,730
Written Tests Failed	56,039	803	56,842
Driver Road Tests Passed	61,884	1,542	63,426
Driver Road Tests Failed	10,521	74	10,595
Physical Referrals	4,004	1,142	5,146
Special Re-Examinations	2,918	27	2,945
Voter Registration	142,996	29,590	172,586
Online Renewals - Driver's Licenses Issued	109,242	0	109,242
Online Renewals - ID Cards Issued	1,253	0	1,253
Renewal by Mail	3,022	250	3,272
Motor Vehicle Records (DL Offices Only)	104,699	5,477	110,176

1/ June 30, 2011 data not available.



Licenses	1,079,123	912,516	792,788	906,670	798,238	628,447	629,780	592,604	648,382	891,701
Permits	162,704	145,923	152,154	127,749	141,976	132,429	149,868	153,606	143,099	145,773
ID Cards	155,102	127,405	116,953	110,987	112,873	135,514	126,540	118,231	111,897	116,673



Motor Vehicle Hearings Fiscal Years 2007 to 2011

Motor Vehicle Case Types and Counts	2007	2008	2009	2010	2011
Excessive Points	7,122	7,341	9,251	8,275	6,988
Express Consent	14,776	13,319	13,913	14,262	12,226
Drivers License Compact	139	134	121	160	173
DUI Convictions	1,628	1,916	1,779	490	140
Habitual Traffic Offender	629	776	854	283	73
Insurance Related Restraints	582	555	420	467	302
Vehicular Assault/Homicide	104	87	108	105	107
Controlled Substance/PDL	504	487	453	110	3
Underage Drinking and Driving 1/	408	0	0	0	0
Minor Buy/Possess Alcohol	39	32	34	36	24
Ignition Interlock 2/				1,347	1,908
CDL Restraints 2/				679	533
Other	7,267	9,824	7,284	1,110	1,045
Total	33,198	34,471	34,217	27,324	23,522

Other Hearings Fiscal Years 2007 to 2011

Other Case Types	2007	2008	2009	2010	2011
Liquor Division	3	14	7	6	13
Racing Division	1	1	20	5	1
Tax	9	5	6	5	8
Tobacco	14	20	2	1	11
Emissions	0	3	2	4	5
CDL and 3rd Party Testers	0	0	1	0	1
Automobile Salespersons	0	24	24	33	84
Gaming 4/					1
Medical Marijuana Enforcement 4/					1
Total	27	67	62	54	125

Hearings Administration Fiscal Years 2007 to 2011

Items Processed	2007	2008	2009	2010	2011
Subpoenas	2,300	2,122	2,166	2,226	2,061
Hearing Notices	48,514	41,668	48,636	36,885	28,137
Incoming Calls	42,916	40,928	37,199	41,882	31,931
Hearing Reschedules 3/				2,115	2,136
Transcript/Recording Requests 3/				567	382
Total	93,730	84,718	88,001	83,675	64,647

1/ Beginning FY2008, Underage Drinking and Driving cases were no longer tracked as a separate category.

2/ Prior to FY2010 new case types due to legislative changes were tracked as "other".

3/ Hearing Reschedules and Transcript/Recording Requests were not tracked prior to FY2010.

4/ Hearings for Gaming and Medical Marijuana Enforcement were not tracked prior to FY2011.



Vehicle Registrations, License Fees, and Specific Ownership Tax by County Calendar Year 2010

County	Registrations	License Fee 1/	Ownership Tax 2/	County	Registrations	License Fee 1/	Ownership Tax 2/
Adams	389,042	\$37,257,740	\$30,955,016	La Plata	68,115	\$5,326,216	\$5,139,590
Alamosa	18,834	1,517,893	1,085,772	Lake	9,655	765,306	502,796
Arapahoe	479,273	43,937,561	44,491,609	Larimer	313,933	23,626,984	23,299,133
Archuleta	18,548	1,479,974	1,319,891	Las Animas	21,564	1,858,317	1,761,084
Baca	7,569	523,064	378,662	Lincoln	7,875	598,347	409,104
Bent	6,162	439,098	265,194	Logan	26,313	2,020,261	1,529,130
Boulder	251,273	19,326,234	21,405,269	Mesa	178,425	15,259,373	15,397,223
Broomfield	48,917	3,854,232	5,017,895	Mineral	1,975	123,707	82,182
Chaffee	27,465	2,166,055	1,637,999	Moffat	20,689	1,700,927	1,486,609
Cheyenne	4,394	384,577	364,808	Montezuma	36,125	2,646,591	2,144,335
Clear Creek	15,453	1,223,131	1,117,688	Montrose	54,573	4,318,361	3,159,053
Conejos	12,479	878,114	560,897	Morgan	36,929	3,083,970	2,625,711
Costilla	5,871	410,976	226,279	Otero	23,739	1,769,639	1,153,385
Crowley	4,775	333,266	173,947	Ouray	7,662	581,065	545,801
Custer	8,334	674,442	507,410	Park	30,827	2,424,926	2,021,481
Delta	45,951	3,527,148	2,312,732	Phillips	7,327	574,737	501,310
Denver	466,342	38,515,786	37,636,081	Pitkin	21,378	1,876,468	2,548,337
Dolores	4,154	288,931	192,962	Prowers	16,760	1,272,474	860,560
Douglas	262,764	23,210,914	33,662,857	Pueblo	161,198	12,631,991	10,064,840
Eagle	59,910	5,126,743	6,204,470	Rio Blanco	12,856	1,114,012	1,290,717
El Paso	570,793	43,917,627	40,666,035	Rio Grande	18,534	1,483,102	1,090,958
Elbert	41,871	3,436,434	3,041,185	Routt	32,979	2,654,057	2,728,573
Fremont	54,985	4,233,931	3,085,119	Saguache	10,236	860,271	526,110
Garfield	72,957	6,851,199	6,742,954	San Juan	1,188	90,427	62,027
Gilpin	9,955	746,179	605,523	San Miguel	10,824	854,581	838,091
Grand	23,394	1,999,190	1,734,093	Sedgwick	4,279	312,372	207,909
Gunnison	21,752	1,648,638	1,402,711	Summit	33,757	2,880,731	3,254,528
Hinsdale	1,935	143,732	96,312	Teller	33,303	2,501,176	2,188,043
Huerfano	9,808	827,827	518,067	Washington	9,905	779,263	502,580
Jackson	3,576	288,512	203,445	Weld	288,803	25,654,117	22,872,335
Jefferson	528,654	41,131,719	45,618,245	Yuma	17,642	1,620,053	1,362,993
Kiowa	3,163	255,745	158,811	State Issued	34,771	N/A	N/A
Kit Carson	13,071	1,107,150	871,716	TOTAL	5,047,563	\$414,927,585	\$406,418,179

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

2/ Ownership Tax figures do not include 2% vehicle rental ownership tax or 2% SMM rental ownership tax collected by the county.



Registered Vehicles by Type and County Calendar Year 2010

County			Farm	GVW	Light Truck	Motorcycle	Motorhome
	Bus	Dealer	Truck/Tractor	Truck/Trailer			
Adams	1,005	2,594	1,283	3,701	73,360	13,443	2,266
Alamosa	47	115	1,082	192	4,145	524	126
Arapahoe	892	4,402	809	1,030	63,132	14,779	1,926
Archuleta	45	14	264	145	3,933	624	150
Baca	30	25	1,847	59	1,136	141	31
Bent	23	11	805	42	1,285	150	47
Boulder	594	1,231	853	485	33,577	10,061	1,450
Broomfield	22	239	26	73	6,658	1,864	251
Chaffee	117	89	271	229	6,113	1,106	347
Cheyenne	27	2	894	75	778	88	9
Clear Creek	36	5	69	64	3,458	673	194
Conejos	59	22	1,500	23	2,539	323	52
Costilla	4	12	562	26	1,433	166	50
Crowley	15	12	520	37	989	104	41
Custer	14	11	345	67	1,972	287	92
Delta	72	152	1,565	279	9,313	1,258	480
Denver	1,802	2,261	11	2,725	63,624	11,591	1,229
Dolores	11	11	642	35	738	112	39
Douglas	464	737	1,278	641	33,182	10,040	1,193
Eagle	254	63	235	387	12,542	2,026	289
El Paso	1,333	3,544	2,383	2,153	88,793	22,514	4,324
Elbert	67	59	1,497	309	9,291	1,289	442
Fremont	136	198	1,327	381	10,542	2,406	685
Garfield	148	287	810	1,137	17,212	2,349	536
Gilpin	16	0	82	41	2,228	489	127
Grand	98	20	311	249	5,764	755	228
Gunnison	70	70	349	159	4,790	898	140
Hinsdale	3	7	26	15	393	75	11
Huerfano	1	2	367	96	2,589	247	80
Jackson	7	5	318	39	883	55	38
Jefferson	712	2,168	733	1,238	82,616	21,845	3,805
Kiowa	19	0	770	45	439	36	12
Kit Carson	41	75	2,299	130	2,538	301	62
La Plata	161	240	1,236	390	14,712	2,783	478
Lake	22	0	15	71	2,540	267	77
Larimer	545	1,634	2,189	928	53,333	12,627	2,424
Las Animas	34	57	1,372	211	5,599	610	132
Lincoln	29	30	1,258	52	1,422	188	80
Logan	72	249	2,463	151	5,157	786	180
Mesa	305	1,035	2,147	1,469	41,202	5,712	1,783
Mineral	4	0	23	12	447	58	16
Moffat	33	103	764	190	4,222	622	157
Montezuma	60	113	2,430	214	8,013	1,014	289
Montrose	109	249	1,870	405	10,911	1,606	485
Morgan	115	171	2,636	313	7,890	1,047	255
Otero	37	165	1,820	99	5,178	704	190
Ouray	13	0	166	36	1,711	387	77
Park	49	9	224	136	7,709	1,317	482
Phillips	21	1	1,220	39	1,303	232	45
Pitkin	74	0	142	88	3,181	1,186	112
Prowers	58	278	1,759	119	3,664	411	87
Pueblo	225	1,045	1,615	756	35,294	5,781	1,319
Rio Blanco	34	17	709	166	3,614	282	70
Rio Grande	59	41	1,508	143	3,921	489	100
Routt	160	57	754	320	6,665	1,261	246
Saguache	29	0	1,146	77	2,406	267	78
San Juan	3	0	0	3	349	71	19
San Miguel	24	10	190	103	2,346	591	79
Sedgwick	11	19	662	23	813	77	33
Summit	182	55	30	287	7,012	1,323	282
Teller	51	34	197	129	6,464	1,572	492
Washington	34	10	2,496	66	1,161	213	40
Weld	392	1,659	7,745	2,726	61,046	9,965	2,184
Yuma	35	128	2,794	172	3,403	440	73
State Issued	105	0	29	614	8,849	377	313
Totals	11,269	25,852	69,742	26,815	873,522	176,885	33,429



Detail: Registered Vehicles by Type and County Calendar Year 2010

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	235,704	19	2,197	12,489	773	40,208	389,042
Alamosa	8,464	0	191	328	26	3,594	18,834
Arapahoe	354,005	3	2,175	5,492	215	30,413	479,273
Archuleta	7,513	8	1,022	438	10	4,382	18,548
Baca	2,334	0	14	110	11	1,831	7,569
Bent	2,347	0	25	41	0	1,386	6,162
Boulder	181,610	0	660	2,063	153	18,536	251,273
Broomfield	35,920	0	201	259	23	3,381	48,917
Chaffee	12,301	0	430	377	38	6,047	27,465
Cheyenne	1,239	3	10	122	11	1,136	4,394
Clear Creek	8,633	0	189	136	10	1,986	15,453
Conejos	5,160	0	49	27	4	2,721	12,479
Costilla	2,521	0	21	15	0	1,061	5,871
Crowley	1,868	0	26	64	3	1,096	4,775
Custer	3,127	0	61	146	23	2,189	8,334
Delta	18,791	10	2,497	331	31	11,172	45,951
Denver	360,965	0	632	3,943	191	17,368	466,342
Dolores	1,322	2	75	38	0	1,129	4,154
Douglas	188,092	45	1,179	2,507	88	23,318	262,764
Eagle	36,551	1	187	716	72	6,587	59,910
El Paso	378,649	34	7,534	6,729	435	52,368	570,793
Elbert	18,187	0	480	668	9	9,573	41,871
Fremont	25,037	2	2,350	1,041	53	10,827	54,985
Garfield	33,377	22	1,678	2,277	129	12,995	72,957
Gilpin	5,248	0	180	140	0	1,404	9,955
Grand	10,251	8	194	569	47	4,900	23,394
Gunnison	9,835	2	625	271	23	4,520	21,752
Hinsdale	888	0	11	25	0	481	1,935
Huerfano	4,258	0	56	107	7	1,998	9,808
Jackson	1,084	3	45	70	8	1,021	3,576
Jefferson	355,596	0	5,117	3,825	104	50,895	528,654
Kiowa	869	0	10	44	2	917	3,163
Kit Carson	4,460	7	40	158	17	2,943	13,071
La Plata	31,508	30	2,100	1,606	37	12,834	68,115
Lake	4,990	0	193	66	16	1,398	9,655
Larimer	192,236	16	4,556	3,941	179	39,325	313,933
Las Animas	9,000	0	56	511	33	3,949	21,564
Lincoln	2,916	9	27	59	2	1,803	7,875
Logan	11,669	3	116	325	22	5,120	26,313
Mesa	83,823	4	3,263	4,359	115	33,208	178,425
Mineral	832	1	16	11	0	555	1,975
Moffat	7,277	0	1,503	462	16	5,340	20,689
Montezuma	14,297	12	334	575	5	8,769	36,125
Montrose	23,438	17	2,717	684	65	12,017	54,573
Morgan	16,394	12	409	747	26	6,914	36,929
Otero	10,961	14	168	152	10	4,241	23,739
Ouray	3,591	0	80	89	3	1,509	7,662
Park	14,426	0	242	117	44	6,072	30,827
Phillips	2,695	10	6	35	7	1,713	7,327
Pitkin	14,329	0	31	193	4	2,038	21,378
Prowers	6,664	2	142	263	3	3,310	16,760
Pueblo	89,787	36	1,456	2,024	143	21,717	161,198
Rio Blanco	3,543	9	183	698	11	3,520	12,856
Rio Grande	7,382	22	481	175	33	4,180	18,534
Routt	15,869	10	1,009	729	52	5,847	32,979
Saguache	3,854	0	41	39	10	2,289	10,236
San Juan	537	0	14	13	0	179	1,188
San Miguel	5,497	0	39	240	19	1,686	10,824
Sedgwick	1,645	3	14	54	0	925	4,279
Summit	19,932	0	69	563	49	3,973	33,757
Teller	16,926	0	1,190	207	32	6,009	33,303
Washington	3,240	10	24	104	9	2,498	9,905
Weld	153,608	3	2,092	5,466	432	41,485	288,803
Yuma	5,865	6	29	274	29	4,394	17,642
State Issued	22,234	0	58	632	7	1,553	34,771
Totals	3,117,171	398	52,819	70,979	3,929	584,753	5,047,563



Vehicle Registrations by Plate Type Calendar Year 2010

Plate Type	Number of Plates	Plate Type	Number of Plates
Agriculture & Natural Resources	1,783	Light Truck Regular	708,186
Air Force Academy	367	Light Truck Regular Personalized	6,078
Air Force Commemorative	12,954	Low Power Scooter	704
Air Force Cross	7	Low Speed Electric	138
Always Buy Colorado	253	Mason Family	1,421
American Indian	1,716	Medal of Honor	5
Boy Scouts Centennial	614	Mesa State College	664
Breast Cancer Awareness	30,918	Metropolitan State College	844
Bronze Star	1,021	Motorcycle Regular	161,686
Bronze Star for Valor	135	Motorcycle Regular Personalized	2,899
Bus	11,269	Naval Reserve	564
Call Letters	2,426	Navy Cross	3
City	19,218	NORAD Command Commemorative	1,058
Collector	98,421	Passenger Designer	145,799
Colorado Carbon Fund	656	Passenger Designer Personalized	12,003
Colorado College	759	Passenger Regular	2,445,368
Colorado Horse Development Authority	1,185	Passenger Regular Personalized	29,547
Colorado National Guard	790	Pearl Harbor Survivor	56
Colorado School of Mines	1,546	Persons with Disabilities	41,746
Colorado Ski Country	2,680	Pioneer	35,492
Colorado State University	3,977	Political Delegation	53
Colorado State University at Pueblo	99	Protective Order of Elks	867
Columbine	114,168	Purple Heart	4,236
County	20,968	Raptor	3,000
Dealer Demo	14,266	Recreational Truck	48,823
Dealer Full Use	6,885	Regis University	634
Dealer In-Transit	3,631	Rental	35,446
Dealer Motorcycle	819	Share the Road	3,952
Dealer Motorcycle Full Use	251	Silver Star	124
Denver Broncos	9,512	Special Use Truck	3,929
Denver Firefighters	1,288	Street Rod	857
Disabled Veteran	16,145	Special Mobile Machinery / Exempt	70,979
Disabled Veteran Handicap	2,863	State of Colorado	8,339
Distinguished Service Cross	4	Support Public Education	675
Donate Life	1,248	Trailer	483,033
Fallen Air Force	5	Trailer Camper	61,935
Fallen Army	95	Trailer Coach	28,336
Fallen Coast Guard	0	Trailer Multi-Purpose	207
Fallen Marines	18	U.S. Air Force	2,908
Fallen Navy	14	U.S. Army	7,709
Farm	68,247	U.S. Army Fourth Infantry Division	360
Firefighter	16,915	U.S. Army Special Forces	290
Fleets	35,234	U.S. Army Tenth Mountain Division	12,139
Former Prisoner of War	269	U.S. Coast Guard	422
Greyhound Lovers	4,162	U.S. Marine Corps	12,799
GVW Truck/Tractor	26,815	U.S. Navy	3,704
Honorably Discharged Veteran	53,881	U.S. Olympic Committee	27
Horseless Carriage	3,428	U.S. Support the Troops	5,263
Italian - American Heritage	1,899	University of Colorado	9,606
Kids First	1,305	University of Colorado at Colorado Spings	11
Knights of Columbus	741	University of Denver	983
Korean War Veteran	694	University of Northern Colorado	1,335
Light Truck Designer	30,684	Vietnam War Veteran	8,314
Light Truck Designer Personalized	2,144	Western State College	615
		Total	5,047,563



Online Web
Portal Services

Portal Transaction Data..... 54



Portal Transaction Data Fiscal Years 2010 to 2011

Service/Product	2010		2011	
	Transactions	Amount Collected	Transactions	Amount Collected
Motor Vehicle Division				
Driver's License				
Driver License / I.D. Card Renewal Payments Processed	21,597	\$452,938	110,860	\$2,338,345
PayPort 1/				
County Motor Vehicle Offices	232,495	\$37,768,236	397,682	\$64,831,559
Motor Carrier Services - Port of Entry	7,215	\$1,535,714	9,925	\$1,794,169
Total Payport	239,710	\$39,303,950	407,607	\$66,625,728
Vehicle Registrations				
Online Vehicle Registration Renewals	312,524	\$47,164,962	363,826	\$62,225,532
International Registration Plan				
Online Payment for Apportioned Registrations 2/			434	\$3,038,216
Total Online Motor Vehicle Transactions	573,831	\$86,921,850	882,727	\$134,227,821
Enforcement Division				
Auto Industry				
Automobile Salespersons Licenses	113	\$16,950	28	\$2,800
Limited Stakes Gaming				
Gambling Intercept	227	\$329,002	181	\$335,579
Total Online Enforcement Transactions	340	\$345,952	209	\$338,379
Taxpayer Service Division				
Online Tax Payments				
Individual Income Taxes				
Income tax payment	20,479	\$7,571,878	31,577	\$15,682,492
NetFile return payment	7,253	1,915,850	28	60,758
Estimated income tax payment	5,108	6,600,303	3,936	10,235,765
Extension payment	1,502	840,926	1,629	3,185,413
Delinquent income tax payment	32,445	7,840,348	30,202	12,370,443
Corporate Income Taxes				
Income tax payment	526	\$866,865	325	\$1,164,082
Estimated income tax payment	469	10,228,228	261	15,474,498
Extension payment	107	1,572,196	70	1,597,736
Fiduciary Income Taxes				
Income tax payment	23	\$9,613	60	\$24,567
Sales Tax 3/				
Online sales tax remittance	5,632	\$7,501,009	9,594	\$36,094,108
Consumer Use Tax 4/				
Online consumer use tax remittance			199	\$449,081
Total Online Income & Sales Tax Transactions	73,544	\$44,947,216	77,881	\$96,338,943
Total Online Portal Transactions	647,715	\$132,215,018	961,251	\$233,943,359

1/ Credit card acceptance for payment of motor vehicle registration taxes and fees at county motor vehicle offices and Port of Entry locations.

2/ Service became available during FY11.

3/ Service became available during FY10.

4/ Service became available during FY11.



Racing Events

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Pari-Mutuel Comparative Data Calendar Years 2006 to 2010

Number of Live Racing Days	2006	2007	2008	2009	2010
Horse Racing	39	35	36	36	39
Greyhound Racing	276	259	126	0	0
Total	315	294	162	36	39

Pari-Mutuel Sales 1/

Horse Racing	\$63,999,748	\$61,811,342	\$59,674,385	\$50,162,287	\$48,463,460
Greyhound Racing	85,213,814	65,297,424	31,081,863	14,054,240	28,971,896
Total	\$149,213,562	\$127,108,766	\$90,756,248	\$64,216,527	\$77,435,356

State Pari-Mutuel Tax Collections

Horse Racing	\$485,798	\$468,481	\$447,181	\$365,452	\$345,011
Greyhound Racing	2,749,470	2,324,295	1,121,420	105,407	217,288
Total	\$3,235,268	\$2,792,776	\$1,568,600	\$470,859	\$562,299

1/ Includes off-track-betting figures

Licensed Racetrack

Horse Track

Arapahoe Park
26000 East Quincy Avenue
Aurora, CO 80016

Bank 8 Billiards
2460 Patterson Road #3
Grand Junction, CO 81505

Havana Park
10750 East Iliff Avenue
Aurora, CO 80014

On the Border OTB
68777 U.S. Highway 85
Carr, CO 80612

Post Time
3570 North Academy Boulevard
Colorado Springs, CO 80221

Post Time at Copperhead Road
3330 North Academy Boulevard
Colorado Springs, CO 80917

Licensed Off-Track Betting

Post Time at Sundance
2716 East Mulberry Road
Fort Collins, CO 80524

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

Softball Country
2101 W 64th Avenue
Denver, CO 80221

Southern Colorado Gaming
& Event Center
3215 Lake Avenue
Pueblo, CO 81005



**Sales and
Use Tax**

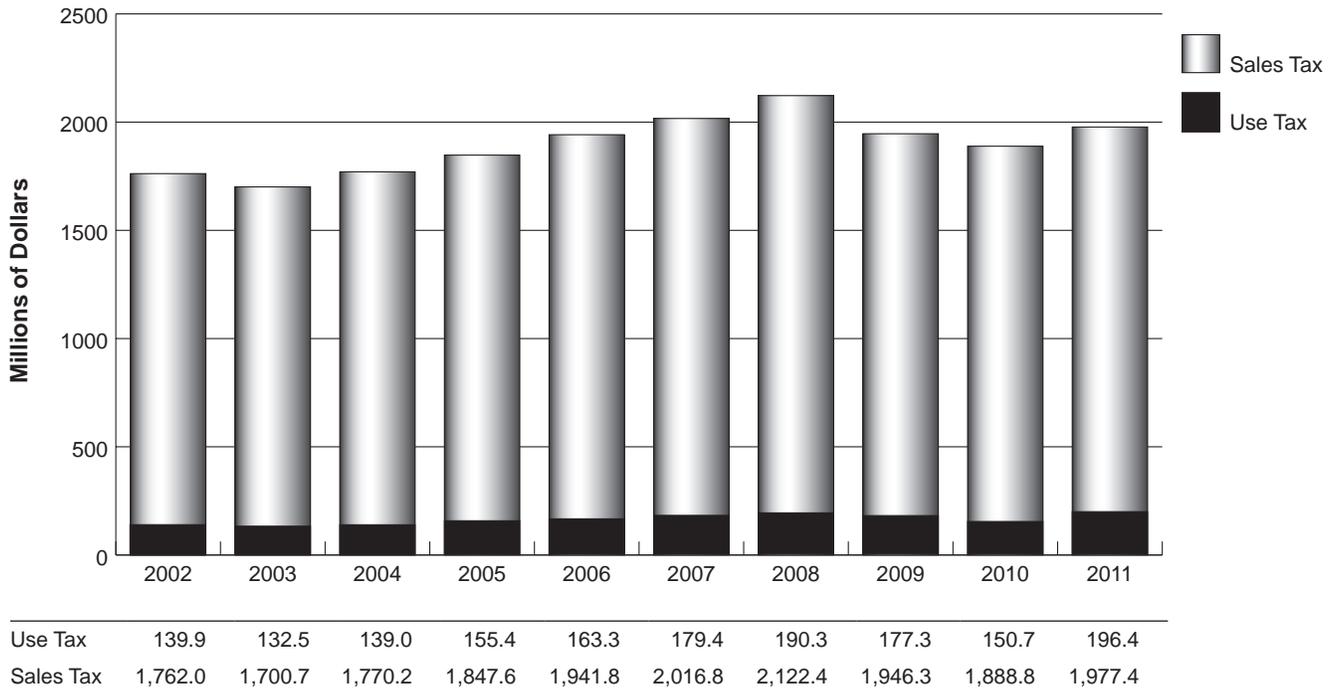
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State Sales and Use Tax Net Collections Fiscal Years 2002 to 2011 (thousands of dollars)

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2011	\$1,977,434	\$95,083	\$101,365	\$2,173,882	6.6%
2010	1,888,763	68,224	82,427	2,039,414	-4.0
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

Net Sales and Use Tax Collections Fiscal Years 2002 to 2011





General State Sales Statistics By Business Class

Fiscal Year 2011 (thousands of dollars)

Business Class	# of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Agriculture, Forestry & Fisheries	4,995	\$1,149,057	\$351,517	\$95,815	\$2,781
Mining	9,775	3,693,282	3,114,172	1,131,598	32,858
Public Utilities	14,073	10,904,347	8,708,634	2,653,004	76,959
Construction Trades	45,046	3,426,442	2,849,995	752,607	22,991
Manufacturing	152,038	25,718,138	12,979,792	3,171,107	93,578
Wholesale Trade	112,066	35,789,709	13,415,467	3,939,583	115,150
Retail Trade	542,876	71,529,391	64,628,308	34,850,905	1,012,843
Motor Vehicles and Auto Parts	38,370	15,062,348	12,229,001	7,669,240	222,481
Furniture and Home Furnishings	34,029	2,148,818	1,985,516	1,549,841	45,103
Electronics and Appliance Stores	25,691	2,711,431	2,272,162	1,677,862	48,699
Building Materials/Improvement/Nurseries	26,843	4,978,413	4,489,902	3,820,108	111,521
Food & Beverage Stores	52,856	14,234,745	13,761,958	4,209,894	122,857
Health/Personal Care Stores	36,260	2,755,061	2,624,887	953,986	27,784
Service Stations	14,075	5,585,598	5,199,005	728,645	21,261
Clothing/Accessory Stores	46,774	3,399,764	3,232,747	2,908,849	84,359
Sporting Goods/Hobby/Book/Music Stores	41,199	2,729,571	2,603,552	2,042,041	59,215
General Merchandisers/Warehouse Stores	11,320	11,445,083	11,280,796	6,960,597	201,749
Miscellaneous Stores	100,903	3,360,917	2,738,710	1,895,058	55,131
Non-Store Retailers	114,556	3,117,642	2,210,072	434,784	12,682
Transportation & Warehousing	4,616	1,167,971	585,517	144,360	4,229
Information Producers/Distributors	264,926	7,299,685	6,405,685	3,784,518	110,077
Finance and Insurance	59,750	3,254,550	3,048,972	576,227	16,734
Real Estate, Rental, & Leasing Services	123,870	3,474,499	3,077,644	2,237,426	64,926
Professional, Scientific, & Technical Services	106,421	9,755,618	6,989,250	1,182,930	34,803
Bus., Admin., Support, Waste/Remediation Services	35,700	2,640,361	1,895,843	385,449	11,262
Educational Services	8,674	526,098	479,113	114,322	3,374
Health Care and Social Assistance Services	19,084	6,286,350	6,104,674	154,098	4,546
Arts, Entertainment, & Recreation Services	21,477	1,042,217	971,618	407,585	12,374
Hotel and Other Accommodation Services	24,183	2,847,165	2,824,140	2,444,262	71,189
Food and Drinking Services	143,273	8,700,192	8,608,919	8,014,232	232,784
Other Personal Services	101,431	4,110,077	3,684,758	1,506,237	43,896
Government Services/Non-classifiable Entities	2,731	268,542	251,191	108,966	3,160
State Total - Fiscal Year 2011	1,797,005	\$203,583,691	\$150,975,210	\$67,655,229	\$1,970,514
State Total - Fiscal Year 2010	1,270,483	187,094,495	136,194,678	62,164,894	1,802,684
Percentage Change	41.4%	8.8%	10.9%	8.8%	9.3%



Retail Sales by County Calendar Years 2006 to 2010 (thousands of dollars)

County	2006	2007	2008	2009	2010
Adams	\$12,232,719	\$14,135,727	\$15,759,637	\$12,992,523	\$16,694,634
Alamosa	413,157	428,366	452,567	463,684	476,207
Arapahoe	17,362,152	18,429,237	17,540,366	16,121,603	17,069,705
Archuleta	246,656	262,083	260,592	224,463	233,034
Baca	53,936	58,407	68,062	52,611	69,278
Bent	41,620	38,265	43,135	40,344	42,901
Boulder	7,570,428	8,723,590	8,771,113	7,975,230	8,471,349
Broomfield	1,565,042	1,708,633	1,629,809	1,493,808	1,702,676
Chaffee	406,450	424,020	433,603	384,484	420,858
Cheyenne	61,687	74,658	89,797	62,800	74,593
Clear Creek	169,727	173,938	169,134	140,231	165,999
Conejos	49,231	52,354	55,591	49,110	49,988
Costilla	21,569	21,541	24,356	21,948	25,204
Crowley	24,572	25,253	27,965	24,301	26,883
Custer	43,101	45,960	48,218	43,586	49,954
Delta	595,207	714,666	693,449	531,369	604,901
Denver	23,355,409	25,295,359	26,534,640	22,947,004	24,200,877
Dolores	29,887	30,402	26,760	21,477	21,039
Douglas	6,022,512	6,515,134	6,514,363	6,141,002	6,587,132
Eagle	2,145,192	2,370,414	2,354,652	1,876,486	1,911,033
El Paso	12,559,393	13,798,635	13,654,292	12,584,293	13,259,015
Elbert	175,716	185,410	193,944	175,314	208,586
Fremont	600,041	613,202	609,185	565,534	584,015
Garfield	2,128,403	2,551,178	2,790,745	2,040,466	2,159,999
Gilpin	93,354	84,706	78,684	77,957	90,661
Grand	490,487	518,986	511,551	435,096	441,341
Gunnison	578,073	806,269	872,345	762,281	745,195
Hinsdale	15,848	16,592	17,314	16,138	16,234
Huerfano	87,031	90,143	98,896	84,570	96,677
Jackson	23,550	26,737	32,483	25,527	25,327
Jefferson	12,625,805	13,381,056	13,320,627	11,920,190	12,502,171
Kiowa	19,449	30,592	33,839	26,156	26,181
Kit Carson	212,893	255,358	283,695	265,076	309,520
La Plata	1,481,913	1,614,067	1,865,384	1,750,897	1,876,862
Lake	89,538	97,407	109,055	86,083	91,814
Larimer	6,659,003	7,169,111	7,299,775	6,687,235	7,331,485
Las Animas	334,643	377,270	383,823	292,527	297,434
Lincoln	168,438	191,941	246,880	170,065	196,078
Logan	516,876	656,141	571,280	509,843	563,982
Mesa	4,448,592	5,084,539	5,414,230	3,999,426	4,278,089
Mineral	25,440	24,668	26,483	27,018	27,791
Moffat	290,942	316,757	348,242	329,220	332,995
Montezuma	766,553	725,451	622,248	540,119	568,649
Montrose	1,013,829	1,062,969	1,091,112	906,429	927,455
Morgan	504,529	572,027	602,947	531,843	592,700
Otero	360,076	391,593	431,099	412,997	469,977
Ouray	66,195	74,755	75,056	66,878	70,797
Park	119,105	133,062	126,645	118,813	128,314
Phillips	142,968	194,045	305,853	257,315	240,868
Pitkin	1,209,559	1,284,645	1,316,125	1,170,988	1,231,924
Prowers	254,400	275,449	308,332	300,655	309,251
Pueblo	3,168,827	3,823,301	3,909,603	3,732,589	3,690,865
Rio Blanco	546,003	546,411	843,153	602,207	533,130
Rio Grande	253,260	273,497	312,191	274,711	265,626
Routt	857,715	969,706	989,434	787,967	768,060
Saguache	57,716	60,743	70,142	63,274	68,406
San Juan	18,647	20,479	20,035	21,141	20,459
San Miguel	282,324	288,436	299,290	244,610	243,336
Sedgwick	51,657	67,936	63,395	46,959	54,532
Summit	1,359,628	1,496,512	1,466,110	1,279,808	1,349,960
Teller	293,491	325,359	355,321	328,629	363,231
Washington	70,826	78,498	91,409	79,003	89,985
Weld	5,474,856	6,035,003	6,161,095	5,290,278	6,015,978
Yuma	243,705	253,316	294,582	246,994	267,818
Out of State	2,540,020	2,538,859	2,793,508	2,424,460	2,319,381
State Total	\$135,691,571	\$148,910,824	\$152,809,246	\$134,167,643	\$144,950,399



Retail Trade Sales by County

Calendar Years 2006 to 2010 (thousands of dollars)

County	2006	2007	2008	2009	2010
Adams	\$5,657,497	\$6,167,887	\$6,596,152	\$5,671,919	\$5,850,530
Alamosa	264,970	278,731	298,615	307,245	320,226
Arapahoe	8,132,431	8,451,401	7,934,303	7,218,191	7,936,970
Archuleta	126,657	137,540	132,388	108,685	108,309
Baca	32,407	34,959	36,750	31,432	35,107
Bent	24,245	24,026	25,563	22,065	22,363
Boulder	3,579,945	3,871,505	3,811,165	3,456,275	3,636,469
Broomfield	924,020	994,138	931,960	876,604	1,080,984
Chaffee	225,926	242,997	251,348	219,878	245,441
Cheyenne	15,078	17,406	20,282	12,025	12,741
Clear Creek	77,795	82,746	83,844	61,782	72,812
Conejos	33,526	36,419	38,362	33,392	33,140
Costilla	9,464	9,869	10,818	9,182	11,124
Crowley	13,970	15,268	16,208	12,659	14,883
Custer	22,080	23,614	23,969	20,682	23,856
Delta	272,447	306,539	323,951	271,591	279,152
Denver	8,089,879	8,638,981	8,677,734	6,966,724	7,375,879
Dolores	21,555	19,907	15,739	12,980	14,152
Douglas	3,578,059	3,881,373	3,747,874	3,409,498	3,683,703
Eagle	880,406	1,007,117	989,168	813,669	819,911
El Paso	6,770,239	7,146,140	6,910,752	6,450,442	6,910,297
Elbert	92,753	97,204	102,448	92,469	118,522
Fremont	360,885	360,679	354,309	326,267	337,510
Garfield	1,054,394	1,196,537	1,255,664	905,863	911,475
Gilpin	9,669	8,783	9,610	8,938	12,766
Grand	182,956	198,465	185,022	150,034	152,751
Gunnison	207,947	206,327	182,196	161,261	175,055
Hinsdale	7,398	8,171	8,469	7,226	9,153
Huerfano	49,536	50,871	58,447	49,415	56,428
Jackson	10,367	12,399	13,664	11,076	12,486
Jefferson	7,157,194	7,454,992	7,277,156	6,539,310	6,815,263
Kiowa	8,092	8,641	9,173	8,658	10,419
Kit Carson	64,146	69,548	72,224	64,744	76,531
La Plata	768,171	805,511	797,500	683,608	689,182
Lake	52,884	54,459	58,681	38,447	40,919
Larimer	3,628,831	3,863,498	3,823,022	3,456,103	3,717,913
Las Animas	186,761	174,697	174,438	145,124	156,309
Lincoln	101,354	103,687	134,928	94,110	105,612
Logan	234,593	258,520	262,156	234,399	252,489
Mesa	2,102,947	2,373,966	2,357,894	1,889,169	1,962,130
Mineral	5,782	6,355	6,649	6,124	8,886
Moffat	149,880	161,512	172,141	174,596	171,464
Montezuma	321,142	342,160	344,223	294,649	310,274
Montrose	553,032	599,597	598,273	506,928	515,425
Morgan	230,268	237,957	259,432	231,083	259,119
Otero	158,584	165,259	163,293	168,297	182,218
Ouray	26,647	30,340	28,768	25,873	27,019
Park	58,477	65,576	63,424	57,703	63,656
Phillips	19,106	16,468	17,684	15,362	15,671
Pitkin	428,357	424,559	397,072	316,586	322,446
Prowers	131,497	143,641	154,563	133,655	145,913
Pueblo	1,588,437	1,730,110	1,692,109	1,644,372	1,771,953
Rio Blanco	55,938	66,969	67,094	47,884	45,506
Rio Grande	82,487	82,718	82,493	71,898	76,694
Routt	406,583	447,823	414,454	336,076	318,323
Saguache	22,785	21,542	23,923	22,178	22,753
San Juan	6,879	7,305	7,880	7,580	7,112
San Miguel	94,536	104,241	102,958	83,410	86,860
Sedgwick	32,142	36,175	39,723	28,695	26,696
Summit	592,464	645,189	620,375	539,721	651,472
Teller	149,172	177,598	204,273	184,738	199,556
Washington	25,901	22,590	20,847	13,739	13,435
Weld	2,404,953	2,612,843	2,649,140	2,223,026	2,459,826
Yuma	100,057	109,931	121,072	97,980	101,196
Out of State	314,892	378,100	416,435	391,004	486,950
State Total	\$62,993,472	\$67,332,076	\$66,682,244	\$58,476,298	\$62,391,385



State Sales Tax Statistics by County

Fiscal Year 2011 (thousands of dollars)

County	Number of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Adams	107,992	25,082,360	17,581,947	5,496,976	160,759
Alamosa	10,216	563,907	494,381	212,222	6,160
Arapahoe	143,115	23,834,543	17,024,918	7,934,458	230,854
Archuleta	8,882	256,288	242,904	124,475	3,611
Baca	5,554	80,368	78,570	25,168	739
Bent	4,180	45,021	43,801	17,771	515
Boulder	104,286	11,614,757	8,864,841	3,925,667	114,262
Broomfield	17,370	2,411,437	1,738,219	1,019,355	29,947
Chaffee	16,910	475,785	433,676	218,293	6,326
Cheyenne	4,197	81,948	75,732	27,287	794
Clear Creek	12,461	204,289	183,253	71,242	2,068
Conejos	6,910	68,633	51,884	22,850	666
Costilla	4,948	39,920	27,353	10,167	294
Crowley	3,848	58,912	29,413	13,473	390
Custer	6,069	56,810	52,756	22,767	659
Delta	21,155	623,733	515,938	226,399	6,571
Denver	134,797	37,969,095	24,641,620	11,208,901	326,757
Dolores	3,147	26,758	23,218	8,650	250
Douglas	81,323	8,101,313	7,198,260	3,717,081	107,968
Eagle	44,613	2,146,971	1,988,824	1,205,404	35,047
El Paso	130,246	17,457,470	13,827,113	6,849,969	199,283
Elbert	13,624	265,394	228,128	84,871	2,473
Fremont	18,700	734,560	589,909	293,590	8,542
Garfield	38,777	2,682,857	2,417,032	1,113,452	32,291
Gilpin	6,271	106,465	98,963	62,103	2,288
Grand	23,450	491,448	465,185	240,473	6,977
Gunnison	17,557	884,128	813,450	214,666	6,227
Hinsdale	2,670	18,966	17,863	10,695	310
Huerfano	7,756	114,885	107,225	35,778	1,038
Jackson	3,552	29,057	28,249	15,639	454
Jefferson	140,629	15,313,403	12,796,584	6,322,736	184,036
Kiowa	2,821	29,284	28,316	10,035	296
Kit Carson	9,259	398,195	365,528	91,542	2,661
La Plata	27,295	2,656,788	1,968,396	734,528	21,339
Lake	5,671	106,602	101,160	48,961	1,419
Larimer	92,810	10,483,438	7,701,872	3,712,214	108,058
Las Animas	11,171	337,914	299,824	144,301	4,195
Lincoln	7,541	235,937	227,573	56,492	1,638
Logan	12,713	780,457	610,227	228,711	6,630
Mesa	50,934	5,796,336	4,779,147	2,192,768	63,865
Mineral	2,792	29,706	28,920	14,308	415
Moffat	10,686	413,597	369,117	191,299	5,545
Montezuma	15,264	705,618	603,062	282,777	8,393
Montrose	21,339	1,069,141	949,376	453,879	13,182
Morgan	17,082	774,759	633,273	276,296	8,015
Otero	13,660	595,907	472,071	139,368	4,042
Ouray	7,247	78,547	72,681	41,671	1,207
Park	11,687	140,202	131,020	55,027	1,596
Phillips	6,107	311,961	294,583	35,156	1,024
Pitkin	22,638	1,315,684	1,279,335	635,399	18,539
Prowers	10,189	376,468	336,592	121,598	3,526
Pueblo	38,549	5,116,105	3,913,809	1,720,963	50,008
Rio Blanco	7,150	580,804	438,768	250,382	7,255
Rio Grande	12,367	423,121	274,416	95,832	2,779
Routt	22,646	913,206	814,963	454,583	13,193
Saguache	6,760	87,383	84,479	24,951	723
San Juan	2,833	21,625	20,518	13,558	393
San Miguel	12,384	258,534	243,953	167,138	4,858
Sedgwick	4,974	60,592	56,778	24,403	707
Summit	36,921	1,735,233	1,395,668	835,916	24,245
Teller	14,940	401,536	382,293	178,211	5,289
Washington	5,917	121,992	92,397	27,063	786
Weld	103,986	9,873,325	6,899,066	2,674,371	77,775
Yuma	10,271	356,771	284,531	110,724	3,230
Out Of State	13,196	5,155,444	2,140,290	858,230	25,127
Totals	1,797,005	\$203,583,693	\$150,975,209	\$67,655,230	\$1,970,511



State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics Fiscal Year 2011

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Adams		\$25,082,360,854	\$17,581,947,947	\$5,496,975,842	\$160,758,992
	Arvada	207,448,368	159,913,811	43,757,759	1,275,683
	Aurora	3,999,106,675	1,924,802,431	702,852,900	20,560,247
	Bennett	78,623,213	73,228,445	21,957,112	640,124
	Brighton	1,338,040,606	1,130,353,507	499,987,109	14,506,754
	Commerce City	7,940,733,322	6,331,602,123	568,693,006	16,565,630
	Federal Heights	342,475,946	265,717,683	118,373,004	3,433,276
	Northglenn	661,014,052	571,339,127	372,078,286	10,811,011
	Strasburg	16,493,428	15,759,578	5,933,034	171,723
	Thornton	2,381,055,752	2,013,914,676	1,143,880,865	33,283,527
	Westminster	1,731,280,347	1,570,494,380	642,413,241	18,690,725
	Remainder	6,386,089,146	3,524,822,187	1,376,949,526	40,820,290
Alamosa		\$563,907,108	\$494,381,180	\$212,221,820	\$6,159,724
	Alamosa	486,371,736	421,629,142	184,564,809	5,356,580
	Remainder	77,535,371	72,752,038	27,657,011	803,144
Arapahoe		\$23,834,542,869	\$17,024,917,712	\$7,934,458,083	\$230,853,918
	Aurora	6,181,090,913	5,190,009,388	2,826,449,651	82,134,790
	Byers	9,186,839	8,065,716	3,324,846	100,537
	Centennial	4,545,002,578	3,077,013,798	1,392,594,961	40,578,087
	Cherry Hills Village	45,519,526	44,567,813	21,264,931	620,578
	Columbine Valley	13,821,168	13,734,772	4,051,437	118,492
	Deer Trail	1,383,373	1,338,177	745,565	21,580
	Englewood	4,772,983,158	2,822,091,276	1,022,116,522	29,833,481
	Foxfield	15,038,875	14,844,956	7,129,875	207,226
	Glendale	517,652,920	467,218,749	339,172,248	9,879,059
	Greenwood Village	2,076,203,199	1,300,593,355	578,798,868	16,829,360
	Littleton	2,478,297,261	1,693,488,329	874,394,771	25,385,582
	Sheridan	455,049,571	367,087,461	195,278,839	5,678,677
	Strasburg	14,421,806	13,795,427	4,269,554	125,636
	Remainder	2,708,891,681	2,011,068,496	664,866,014	19,340,833
Archuleta		\$256,287,746	\$242,903,882	\$124,474,834	\$3,611,213
	Pagosa Springs	200,435,884	194,358,593	94,739,224	2,750,117
	Remainder	55,851,862	48,545,289	29,735,610	861,096
Baca		\$80,368,207	\$78,569,747	\$25,167,921	\$739,186
	Campo	597,377	579,409	439,134	14,508
	Pritchett	2,211,872	2,211,552	473,819	15,040
	Springfield	39,228,611	38,303,502	15,057,061	437,094
	Walsh	18,908,756	18,294,756	3,323,856	96,751
	Remainder	19,421,591	19,180,529	5,874,050	175,794
Bent		\$45,021,187	\$43,800,539	\$17,770,666	\$514,725
	Las Animas	34,151,064	33,307,859	12,964,877	375,595
	Remainder	10,870,123	10,492,679	4,805,789	139,130
Boulder		\$11,614,756,635	\$8,864,840,656	\$3,925,666,554	\$114,262,223
	Boulder	5,779,479,306	4,098,446,024	1,934,608,169	56,306,724
	Erie	129,910,051	125,140,736	22,691,861	656,981
	Lafayette	705,530,939	599,034,851	188,873,050	5,501,164
	Longmont	2,529,177,540	2,127,327,507	960,334,632	27,959,971
	Louisville	914,927,693	667,805,903	320,982,746	9,340,372
	Lyons	38,555,183	35,668,604	14,795,015	428,578
	Nederland	40,649,501	35,921,214	20,774,447	602,407
	Niwot	47,941,605	36,994,316	16,452,332	477,374
	Superior	375,141,845	360,960,627	172,292,902	4,995,131
	Ward	2,454,720	2,236,821	366,425	10,606
	Remainder	1,050,988,253	775,304,052	273,494,976	7,982,919



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Broomfield		\$2,411,436,517	\$1,738,219,140	\$1,019,354,939	\$29,947,228
	Broomfield	2,411,436,517	1,738,219,140	1,019,354,939	29,947,228
Chafee		\$475,785,179	\$433,675,805	\$218,293,507	\$6,325,669
	Buena Vista	117,202,234	109,252,386	49,674,870	1,441,858
	Poncha Springs	31,615,546	25,331,342	9,819,905	284,342
	Salida	239,877,297	225,758,306	119,903,954	3,473,329
	Remainder	87,090,103	73,333,772	38,894,778	1,126,140
Cheyenne		\$81,947,927	\$75,731,995	\$27,286,686	\$793,824
	Cheyenne Wells	31,602,267	29,421,320	17,816,033	516,060
	Kit Carson	3,282,726	3,231,725	1,247,894	36,088
	Remainder	47,062,934	43,078,950	8,222,759	241,676
Clear Creek		\$204,289,490	\$183,252,610	\$71,241,705	\$2,068,323
	Empire	5,235,658	4,807,691	3,152,144	91,427
	Georgetown	22,100,196	20,730,375	10,095,891	292,230
	Idaho Springs	93,732,348	88,417,707	34,848,652	1,010,719
	Silver Plume	1,711,836	1,176,795	634,387	18,350
	Remainder	81,509,453	68,120,042	22,510,630	655,598
Conejos		\$68,633,273	\$51,884,170	\$22,850,020	\$665,747
	Antonito	18,933,566	10,716,520	3,440,692	100,451
	La Jara	24,334,804	20,788,204	8,059,567	233,306
	Manassa	4,965,609	3,858,846	1,438,051	41,615
	Romeo	777,726	757,797	499,691	14,481
	Remainder	19,621,568	15,762,802	9,412,020	275,894
Costilla		\$39,919,595	\$27,352,809	\$10,166,412	\$294,434
	Blanca	12,895,818	3,117,735	1,357,645	39,304
	Ft Garland	3,705,764	3,124,862	1,657,026	47,937
	San Luis	6,029,368	5,628,692	2,443,460	70,946
	Remainder	17,288,644	15,481,520	4,708,281	136,247
Crowley		\$58,912,132	\$29,412,945	\$13,472,673	\$390,086
	Ordway	15,114,704	14,623,578	5,567,839	161,223
	Remainder	43,797,427	14,789,367	7,904,834	228,863
Custer		\$56,809,567	\$52,755,602	\$22,767,133	\$658,959
	Silver Cliff	9,269,191	8,849,677	3,991,069	115,578
	Westcliffe	26,768,206	24,376,445	12,327,181	356,731
	Remainder	20,772,170	19,529,480	6,448,882	186,650
Delta		\$623,732,769	\$515,938,254	\$226,398,172	\$6,571,349
	Cedaredge	32,033,310	27,947,843	12,015,808	348,171
	Crawford	4,787,876	4,370,063	2,242,382	64,828
	Delta	378,199,677	309,533,588	140,349,266	4,076,597
	Hotchkiss	35,594,072	33,643,688	14,344,570	417,924
	Orchard City	14,829,226	14,226,759	4,679,413	135,187
	Paonia	47,636,349	29,637,312	11,567,093	334,729
	Remainder	110,652,260	96,579,000	41,199,641	1,193,914
Denver		\$37,969,094,535	\$24,641,619,873	\$11,208,901,372	\$326,757,258
	Denver	37,969,094,535	24,641,619,873	11,208,901,372	326,757,258
Dolores		\$26,758,218	\$23,218,338	\$8,650,170	\$250,197
	Dove Creek	18,701,221	17,808,484	5,416,015	156,749
	Rico	1,924,225	1,850,144	1,135,845	32,841
	Remainder	6,132,771	3,559,710	2,098,311	60,607
Douglas		\$8,101,312,910	\$7,198,259,852	\$3,717,081,135	\$107,968,405
	Aurora	14,109,849	12,302,381	3,695,559	112,487
	Castle Pines North	111,959,439	108,398,510	34,098,212	992,216
	Castle Rock	1,074,652,185	989,497,156	571,264,576	16,595,459
	Franktown	38,146,201	33,989,325	17,398,317	546,076
	Highlands Ranch	1,294,095,209	1,082,768,792	567,523,003	16,483,120
	Larkspur	90,524,450	12,803,485	5,455,756	157,680
	Littleton	239,276,065	222,302,369	149,160,846	4,328,882
	Lone Tree	2,002,081,610	1,878,938,119	1,152,741,135	33,423,113
	Parker	1,327,976,720	1,247,900,107	610,401,091	17,719,838
	Sedalia	73,485,336	68,978,856	17,849,135	528,531
	Remainder	1,835,005,847	1,540,380,751	587,493,504	17,081,004



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Eagle		\$2,146,971,108	\$1,988,824,448	\$1,205,403,331	\$35,046,592
	Avon	357,132,436	339,593,998	236,393,737	6,855,769
	Basalt	149,812,536	140,702,569	67,497,614	1,969,767
	Eagle	185,880,754	156,014,855	62,177,584	1,836,763
	Edwards	111,572,695	105,315,636	66,376,688	1,923,449
	Gypsum	326,152,467	258,507,517	102,892,218	2,993,322
	Minturn	37,486,600	35,692,052	13,175,846	382,632
	Red Cliff	2,379,765	2,230,017	1,501,634	43,551
	Vail	581,633,723	574,965,089	410,300,509	11,921,121
	Remainder	394,920,133	375,802,714	245,087,500	7,120,218
El Paso		\$17,457,469,811	\$13,827,112,483	\$6,849,969,401	\$199,283,475
	Calhan	23,724,134	20,630,801	5,888,639	170,994
	Colorado Springs	15,016,778,317	11,877,404,446	5,887,207,142	171,175,638
	Fountain	444,295,717	398,885,602	205,346,166	6,038,316
	Green Mountain Falls	3,089,135	3,028,174	2,051,577	59,366
	Manitou Springs	77,362,448	74,871,649	53,640,773	1,555,941
	Monument	357,055,218	322,504,504	145,178,809	4,236,354
	Palmer Lake	24,075,331	23,277,644	8,618,459	249,671
	Security	31,014,434	29,913,291	16,270,484	471,069
	Remainder	1,480,075,078	1,076,596,371	525,767,353	15,326,125
Elbert		\$265,393,943	\$228,128,109	\$84,871,326	\$2,472,727
	Agate	577,953	559,655	265,843	7,749
	Elizabeth	75,358,363	70,649,313	28,996,567	844,108
	Kiowa	28,575,907	28,297,668	7,315,570	213,578
	Simla	9,473,878	8,505,198	3,295,916	95,713
	Remainder	151,407,842	120,116,274	44,997,431	1,311,579
Fremont		\$734,559,947	\$589,908,668	\$293,590,037	\$8,541,520
	Canon City	490,664,150	429,486,538	223,828,310	6,521,575
	Florence	57,613,900	47,134,807	21,902,527	634,404
	Penrose	17,854,410	14,822,218	4,880,628	141,325
	Remainder	168,427,487	98,465,105	42,978,572	1,244,215
Garfield		\$2,682,857,091	\$2,417,032,453	\$1,113,451,845	\$32,290,547
	Carbondale	212,749,739	200,712,581	79,303,324	2,302,926
	Glenwood Springs	1,071,725,879	976,490,094	417,600,572	12,118,658
	New Castle	87,079,757	74,289,470	37,461,105	1,086,552
	Parachute	159,780,568	112,402,507	53,307,647	1,543,618
	Rifle	497,673,827	447,194,301	205,583,617	5,960,834
	Silt	37,659,823	34,448,932	13,123,508	385,024
	Remainder	616,187,499	571,494,567	307,072,072	8,892,935
Gilpin		\$106,465,015	\$98,962,541	\$62,103,496	\$2,288,194
	Black Hawk	77,243,094	72,599,061	46,369,570	1,795,076
	Central City	12,615,552	11,805,165	10,116,691	330,371
	Remainder	16,606,368	14,558,315	5,617,234	162,747
Grand		\$491,448,179	\$465,184,686	\$240,473,034	\$6,976,768
	Fraser	60,241,436	58,232,793	28,669,152	830,801
	Granby	113,337,224	107,011,106	45,139,548	1,313,404
	Grand Lake	29,800,652	28,768,996	20,702,299	599,344
	Hot Sulphur Springs	6,456,555	6,001,926	1,709,546	49,464
	Kremmling	35,296,199	29,152,317	15,275,389	442,015
	Winter Park	124,780,886	123,266,068	62,833,105	1,825,461
	Remainder	121,535,227	112,751,481	66,143,995	1,916,279
Gunnison		\$884,127,733	\$813,449,650	\$214,666,257	\$6,226,545
	Crested Butte	83,965,839	81,866,555	52,236,935	1,514,941
	Gunnison	219,280,298	206,665,533	95,580,317	2,776,312
	Marble	1,467,757	1,149,589	776,411	22,446
	Mt. Crested Butte	29,247,989	29,132,580	22,795,002	660,616
	Remainder	550,165,849	494,635,393	43,277,592	1,252,230
Hinsdale		\$18,966,452	\$17,863,248	\$10,695,234	\$310,227
	Lake City	12,825,566	11,887,645	6,839,877	197,866
	Remainder	6,140,886	5,975,603	3,855,357	112,361



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Huerfano		\$114,884,598	\$107,225,055	\$35,777,627	\$1,037,604
	La Veta	21,597,390	18,659,258	5,412,634	156,729
	Walsenburg	81,093,531	78,684,508	24,026,900	697,465
	Remainder	12,193,678	9,881,289	6,338,093	183,410
Jackson		\$29,056,707	\$28,249,019	\$15,638,438	\$454,191
	Walden	14,960,575	14,692,245	8,515,414	246,463
	Remainder	14,096,132	13,556,774	7,123,024	207,728
Jefferson		\$15,313,403,061	\$12,796,584,415	\$6,322,736,642	\$184,036,487
	Arvada	2,209,969,733	1,903,967,345	881,210,694	25,601,112
	Conifer	131,782,814	126,882,132	33,360,013	971,296
	Edgewater	118,171,804	115,453,195	60,091,176	1,750,072
	Evergreen	169,859,545	124,962,039	54,409,076	1,576,522
	Golden	1,798,299,317	1,269,485,700	596,292,198	17,653,762
	Kittredge	8,338,813	8,232,089	4,475,864	129,660
	Lakeside	4,439,987	4,130,756	3,487,044	100,897
	Lakewood	4,306,303,437	3,723,451,894	2,128,886,075	61,851,335
	Littleton	502,229,042	411,242,839	229,924,354	6,746,072
	Morrison	46,420,175	42,892,852	18,224,211	527,483
	Westminster	1,542,803,395	1,337,455,496	839,089,265	24,343,234
	Wheat Ridge	1,805,404,294	1,597,082,967	512,007,518	14,872,532
	Remainder	2,669,380,705	2,131,345,114	961,279,154	27,912,511
Kiowa		\$29,284,199	\$28,315,580	\$10,034,711	\$295,944
	Eads	13,589,126	13,384,805	4,102,914	118,913
	Remainder	15,695,073	14,930,774	5,931,797	177,031
Kit Carson		\$398,195,484	\$365,527,809	\$91,541,324	\$2,661,176
	Burlington	169,066,115	156,749,292	60,365,357	1,750,214
	Flagler	46,639,573	34,136,538	5,413,811	157,528
	Seibert	37,298,705	36,780,504	2,778,065	80,814
	Stratton	14,392,190	14,108,703	7,610,090	222,671
	Remainder	130,798,901	123,752,771	15,374,000	449,947
La Plata		\$2,656,787,615	\$1,968,395,793	\$734,528,087	\$21,339,301
	Bayfield	66,675,268	61,885,506	27,149,060	787,604
	Durango	1,690,183,149	1,493,386,312	537,005,706	15,612,903
	Ignacio	26,249,927	22,793,379	9,860,088	289,121
	Remainder	873,679,271	390,330,596	160,513,233	4,649,673
Lake		\$106,602,337	\$101,159,813	\$48,960,876	\$1,419,330
	Leadville	42,223,724	38,485,101	20,905,104	605,393
	Twin Lakes	811,870	804,367	633,357	18,326
	Remainder	63,566,743	61,870,344	27,422,415	795,611
Larimer		\$10,483,438,153	\$7,701,871,842	\$3,712,214,272	\$108,058,225
	Berthoud	95,893,122	61,927,869	25,243,403	731,887
	Estes Park	265,691,449	254,385,678	165,788,912	4,812,892
	Ft. Collins	5,291,231,590	4,009,253,557	1,993,864,033	58,117,301
	Johnstown	92,499,666	88,286,591	44,672,277	1,292,656
	Loveland	3,107,101,772	2,259,754,384	1,005,554,264	29,199,486
	Timnath	79,859,623	74,938,511	43,055,826	1,271,657
	Wellington	64,603,318	62,723,561	22,903,180	670,933
	Windsor	59,308,191	46,857,664	17,372,126	502,858
	Remainder	1,427,249,421	843,744,028	393,760,252	11,458,555
Las Animas		\$337,913,925	\$299,824,411	\$144,301,046	\$4,194,846
	Aguilar	3,170,292	2,961,538	1,509,476	43,684
	Trinidad	272,164,524	240,832,914	119,327,073	3,463,559
	Remainder	62,579,109	56,029,959	23,464,497	687,603
Lincoln		\$235,936,768	\$227,573,478	\$56,492,263	\$1,638,144
	Arriba	2,890,844	2,839,102	1,569,731	45,380
	Genoa	219,358	217,961	103,894	3,026
	Hugo	35,285,332	35,229,010	4,133,760	120,475
	Limon	171,352,360	164,798,519	44,091,991	1,278,227
	Remainder	26,188,873	24,488,886	6,592,887	191,036



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Logan		\$780,456,541	\$610,226,552	\$228,710,993	\$6,630,036
	Crook	55,464,534	55,457,191	1,889,673	54,514
	Fleming	11,437,845	11,431,708	715,268	20,873
	Iliff	496,703	496,429	358,227	10,378
	Merino	5,924,834	5,820,192	784,913	22,795
	Sterling	468,438,325	374,861,223	193,656,984	5,612,683
	Remainder	238,694,301	162,159,809	31,305,928	908,793
Mesa		\$5,796,336,159	\$4,779,146,636	\$2,192,767,923	\$63,864,930
	Clifton	101,036,671	91,954,315	57,962,363	1,678,080
	Collbran	10,790,659	8,923,319	6,178,286	183,764
	De Beque	52,481,830	52,318,719	5,533,806	160,158
	Fruita	270,556,722	236,678,236	74,136,991	2,154,853
	Grand Junction	4,517,999,076	3,731,133,171	1,770,664,877	51,617,585
	Palisade	40,738,559	35,848,230	16,525,190	478,402
	Remainder	802,732,641	622,290,646	261,766,410	7,592,089
Mineral		\$29,706,178	\$28,920,092	\$14,307,351	\$414,744
	Creede	12,136,247	11,614,147	6,868,917	198,749
	Remainder	17,569,931	17,305,945	7,438,434	215,995
Moffat		\$413,596,648	\$369,116,993	\$191,298,388	\$5,545,026
	Craig	333,578,119	298,095,480	160,085,719	4,640,146
	Dinosaur	12,560,188	12,539,515	8,962,969	260,095
	Remainder	67,458,340	58,481,998	22,249,700	644,784
Montezuma		\$705,617,565	\$603,061,987	\$282,777,208	\$8,393,305
	Cortez	503,171,785	446,979,533	227,236,040	6,783,239
	Dolores	16,853,681	16,154,977	6,731,219	194,681
	Mancos	32,719,714	23,108,222	10,872,330	314,666
	Remainder	152,872,385	116,819,255	37,937,619	1,100,719
Montrose		\$1,069,141,296	\$949,375,604	\$453,878,864	\$13,182,126
	Montrose	845,536,238	765,193,323	376,758,768	10,946,311
	Naturita	16,858,854	14,335,146	3,786,891	109,655
	Nucla	18,221,562	13,183,153	3,843,752	111,233
	Olathe	37,911,968	33,271,780	8,920,351	258,666
	Remainder	150,612,674	123,392,201	60,569,101	1,756,261
Morgan		\$774,759,018	\$633,273,020	\$276,296,866	\$8,014,966
	Brush	109,658,526	98,814,351	37,557,099	1,092,327
	Ft. Morgan	406,432,182	344,274,575	187,221,616	5,426,495
	Log Lane Village	2,653,104	2,417,779	1,104,618	31,947
	Wiggins	42,840,742	38,694,384	9,422,986	272,539
	Remainder	213,174,464	149,071,930	40,990,547	1,191,658
Otero		\$595,906,840	\$472,071,304	\$139,368,078	\$4,042,200
	Cheraw	1,217,452	1,179,194	540,597	15,600
	Fowler	18,320,810	16,682,711	5,767,419	169,235
	La Junta	378,132,944	326,870,237	97,457,439	2,823,977
	Manzanola	2,928,125	2,232,660	571,133	16,529
	Rocky Ford	77,544,380	75,411,063	21,353,124	620,228
	Swink	2,913,483	2,913,296	553,314	16,027
	Remainder	114,849,646	46,782,143	13,125,051	380,605
Ouray		\$78,547,127	\$72,681,418	\$41,671,010	\$1,206,742
	Ouray	29,998,554	28,541,058	22,195,549	642,718
	Ridgway	34,109,752	31,929,412	13,337,893	386,192
	Remainder	14,438,821	12,210,948	6,137,568	177,833
Park		\$140,202,488	\$131,020,027	\$55,026,502	\$1,596,236
	Alma	6,090,204	5,758,316	3,539,161	102,494
	Fairplay	26,762,812	25,388,558	11,103,975	321,720
	Remainder	107,349,473	99,873,152	40,383,366	1,172,022
Phillips		\$311,960,873	\$294,582,658	\$35,156,280	\$1,024,151
	Haxtun	62,236,903	59,886,651	9,996,356	288,923
	Holyoke	145,984,213	132,216,839	19,145,353	560,803
	Remainder	103,739,757	102,479,168	6,014,571	174,424



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Pitkin		\$1,315,683,611	\$1,279,334,649	\$635,398,475	\$18,538,980
	Aspen	665,930,913	644,427,728	415,883,548	12,082,809
	Basalt	309,189,992	305,733,707	22,253,104	664,674
	Snowmass	16,531,950	16,434,097	1,953,892	56,644
	Snowmass Village	136,981,038	135,701,542	97,122,031	2,823,789
	Remainder	187,049,719	177,037,575	98,185,899	2,911,063
Prowers		\$376,467,744	\$336,591,953	\$121,598,300	\$3,525,677
	Granada	3,551,149	2,888,902	1,302,356	37,710
	Holly	34,674,933	21,609,483	4,729,191	136,846
	Lamar	278,680,439	261,952,452	93,938,474	2,725,044
	Wiley	5,479,606	5,173,374	1,114,068	32,258
	Remainder	54,081,616	44,967,741	20,514,210	593,820
Pueblo		\$5,116,105,470	\$3,913,809,348	\$1,720,963,202	\$50,008,341
	Avondale	3,545,271	3,475,712	1,217,869	35,465
	Boone	867,149	839,424	300,412	8,677
	Colorado City	32,230,407	28,534,683	6,298,291	183,327
	Pueblo	4,305,426,871	3,291,627,800	1,457,007,056	42,352,951
	Rye	1,046,117	1,036,027	716,517	20,769
	Remainder	772,989,654	588,295,701	255,423,056	7,407,153
Rio Blanco		\$580,803,646	\$438,768,362	\$250,382,109	\$7,255,226
	Meeker	103,149,328	39,516,139	16,896,180	491,171
	Rangely	47,478,059	44,508,084	26,580,193	770,016
	Remainder	430,176,259	354,744,140	206,905,736	5,994,039
Rio Grande		\$423,120,347	\$274,415,235	\$95,831,679	\$2,779,272
	Center	42,988,420	14,912,756	2,652,438	76,846
	Del Norte	21,802,933	21,244,755	7,998,805	231,516
	Monte Vista	174,489,838	66,986,910	30,452,666	882,345
	South Fork	29,530,553	28,542,182	13,589,312	394,106
	Remainder	154,308,603	142,728,632	41,138,458	1,194,459
Routt		\$913,205,500	\$814,963,325	\$454,582,541	\$13,192,963
	Hayden	76,063,382	69,040,217	25,826,020	752,353
	Oak Creek	8,547,211	8,054,195	3,685,464	106,721
	Phippsburg	1,246,992	1,043,075	824,982	23,860
	Steamboat Springs	707,018,642	630,807,294	372,778,444	10,819,042
	Yampa	6,663,258	6,102,019	1,990,181	57,618
	Remainder	113,666,015	99,916,525	49,477,449	1,433,369
Saguache		\$87,383,358	\$84,478,894	\$24,951,025	\$722,941
	Center	33,755,425	33,417,274	11,953,856	346,230
	Crestone	8,405,669	7,974,282	2,710,301	78,620
	Saguache	7,177,503	6,834,919	2,294,448	66,617
	Remainder	38,044,761	36,252,419	7,992,420	231,475
San Juan		\$21,625,102	\$20,517,518	\$13,558,166	\$393,031
	Silverton	18,743,559	17,704,407	11,634,148	337,342
	Remainder	2,881,543	2,813,111	1,924,018	55,689
San Miguel		\$258,534,084	\$243,953,209	\$167,138,351	\$4,857,831
	Mountain Village	76,156,944	73,909,338	57,321,391	1,661,269
	Norwood	16,073,522	15,284,226	6,779,081	203,134
	Telluride	118,298,417	112,518,072	79,182,521	2,293,256
	Remainder	48,005,201	42,241,573	23,855,358	700,172
Sedgwick		\$60,591,832	\$56,777,955	\$24,402,372	\$706,661
	Julesburg	36,968,726	35,045,785	11,138,736	322,854
	Ovid	6,409,477	5,891,350	1,150,821	33,252
	Sedgwick	663,019	657,486	286,983	8,303
	Remainder	16,550,610	15,183,334	11,825,832	342,252



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Summit		\$1,735,232,712	\$1,395,668,073	\$835,915,842	\$24,245,261
	Breckenridge	382,824,353	375,052,868	269,296,864	7,811,873
	Copper Mountain	36,441,244	36,398,836	33,368,537	968,755
	Dillon	388,463,851	138,585,252	72,608,170	2,110,069
	Frisco	337,759,242	324,797,868	115,810,915	3,356,881
	Keystone	77,982,550	77,936,696	69,177,489	2,007,184
	Silverthorne	347,756,069	289,561,527	198,842,549	5,766,505
	Remainder	164,005,403	153,335,026	76,811,319	2,223,994
Teller		\$401,536,333	\$382,292,506	\$178,211,162	\$5,289,172
	Cripple Creek	47,759,765	45,715,171	28,669,248	951,201
	Victor	22,052,895	15,712,550	13,765,258	399,234
	Woodland Park	242,111,579	234,770,545	100,159,939	2,907,357
	Remainder	89,612,094	86,094,241	35,616,717	1,031,380
Washington		\$121,991,967	\$92,397,072	\$27,062,679	\$786,320
	Akron	95,074,944	66,938,024	19,189,424	557,759
	Cope	302,144	301,903	178,352	5,172
	Otis	7,573,275	7,213,687	3,552,170	103,641
	Remainder	19,041,604	17,943,458	4,142,732	119,747
Weld		\$9,873,324,812	\$6,899,066,128	\$2,674,370,565	\$77,774,575
	Ault	185,875,226	44,903,445	8,372,526	242,426
	Brighton	127,902,346	78,444,694	36,675,086	1,062,256
	Dacono	95,824,130	88,747,779	44,243,014	1,281,570
	Eaton	164,576,181	151,488,922	26,790,005	788,771
	Erie	72,344,283	64,347,973	27,388,448	794,178
	Evans	346,529,139	326,456,901	191,349,974	5,547,116
	Firestone	254,969,026	227,899,360	102,165,667	2,964,670
	Frederick	468,577,526	388,706,610	137,237,667	3,986,863
	Ft Lupton	388,943,657	243,987,783	76,260,581	2,208,020
	Garden City	44,763,717	31,169,911	20,849,711	603,823
	Greeley	12,790,724	7,176,487	3,082,425	89,252
	Greeley	3,730,539,939	3,032,456,552	1,100,061,082	32,071,490
	Hudson	68,022,565	62,688,668	12,870,713	382,330
	Johnstown	141,081,521	118,819,359	41,493,472	1,211,899
	Keenesburg	22,942,917	11,950,058	5,525,538	160,213
	Kersey	34,665,303	31,685,262	20,959,907	606,223
	La Salle	53,920,066	47,278,412	15,590,542	451,483
	Lochbuie	14,128,060	13,703,526	7,068,410	204,545
	Mead	174,361,651	92,964,671	42,376,459	1,223,293
	Milliken	28,673,656	26,491,312	10,994,672	318,883
	Northglenn	590,451	489,616	248,434	7,195
	Nunn	1,853,988	1,763,621	767,660	22,748
	Pierce	8,278,956	7,056,978	3,045,874	88,895
	Platteville	147,748,739	70,176,426	19,002,310	550,818
	Severance	12,087,517	11,857,431	5,232,942	151,410
	Windsor	324,888,211	232,527,942	108,811,276	3,162,817
	Remainder	2,946,445,318	1,483,826,426	605,906,172	17,591,387
Yuma		\$356,771,197	\$284,530,523	\$110,724,231	\$3,230,036
	Eckley	9,249,951	1,472,240	557,584	17,754
	Idalia	3,311,275	3,300,772	1,231,654	35,759
	Joes	1,693,895	1,685,041	1,234,909	36,907
	Kirk	5,193,193	4,845,294	2,287,810	67,837
	Wray	105,380,293	78,986,697	36,981,714	1,070,621
	Yuma	143,172,871	126,820,090	43,459,774	1,275,685
	Remainder	88,769,718	67,420,388	24,970,786	725,473
Out of State		\$5,155,445,233	\$2,140,290,801	\$858,229,948	\$25,127,031
State Total		\$203,583,692,523	\$150,975,208,392	\$67,655,229,003	\$1,970,511,084



City Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2010

Aguilar	\$51,965	Fraser	\$1,526,065	Nederland	\$760,516
Akron	233,178	Frederick	1,047,733	New Castle	1,039,839
Alma	110,670	Frisco	26,503	Norwood	214,228
Antonito	192,324	Fruita	1,851,490	Nucla	194,931
Ault	185,936	Garden City	343,288	Nunn	16,991
Basalt	3,207,998	Georgetown	336,183	Oak Creek	128,856
Bayfield	461,379	Gilcrest	72,212	Olathe	351,213
Bennett	1,031,282	Granada	31,483	Ordway	117,108
Berthoud	723,430	Granby	2,591,973	Otis	23,945
Black Hawk	1,057,789	Grand Lake	791,896	Ouray	727,174
Blanca	47,183	Green Mountain Falls	78,688	Ovid	9,834
Brighton	5,269	Gypsum	17,496	Palisade	229,811
Brush	1,271,476	Haxtun	117,595	Palmer Lake	306,013
Buena Vista	1,665,701	Hayden	845,479	Paonia	257,962
Burlington	791,807	Holly	61,586	Parachute	1,222,621
Calhan	85,147	Holyoke	276,224	Parker	190,699
Carbondale	54,641	Hooper	6,143	Pierce	53,401
Castle Pines North	776,003	Hot Sulphur Springs	62,304	Pitkin	15,598
Castle Rock	111,377	Hotchkiss	800,415	Platteville	325,502
Cedaredge	278,569	Hudson	420,482	Poncha Springs	132,357
Centennial	83,250	Hugo	95,441	Red Cliff	29,526
Center	221,472	Idaho Springs	1,171,010	Rico	68,382
Cheyenne Wells	108,698	Ignacio	236,301	Rocky Ford	662,517
Collbran	46,834	Johnstown	1,784,759	Romeo	6,747
Columbine Valley	118,012	Julesburg	104,411	Saguache	82,204
Craig 1/	4,199,936	Keenesburg	83,490	Salida	3,415,329
Crawford	35,012	Kersey	308,649	San Luis	103,429
Creede	156,914	Kiowa	67,870	Sawpit	13,061
Crestone	90,180	Kit Carson	31,728	Sedgwick	2,169
Cripple Creek	515,301	Kremmling	715,912	Seibert	49,141
Dacono	638,991	La Jara	259,886	Severance	129,216
De Beque	53,521	La Salle	347,361	Sheridan	2,428
Del Norte	218,196	Lakeside	80,038	Silt	379,700
Dillon 1/	3,219,602	Las Animas	460,470	Silver Cliff	77,299
Dinosaur 1/	52,447	La Veta	203,630	Silver Plume	23,874
Dolores	250,765	Limon	778,084	Silverton	126,085
Dove Creek	135,689	Lochbuie	286,235	Simla	37,464
Eads	89,282	Log Lane Village	42,498	South Fork	253,132
Eagle	2,781,572	Lyons	443,240	Springfield	336,148
Eaton	891,228	Manassa	19,442	Stratton	89,927
Elizabeth	1,419,669	Mancos	302,034	Superior	8,517,637
Empire	65,931	Manitou Springs	2,059,245	Telluride	481
Erie	1,737,868	Manzanola	7,190	Trinidad	4,679,704
Estes Park	7,007,087	Marble	11,001	Victor	417,096
Evans	4,233,455	Mead	559,607	Walden	85,238
Fairplay	389,198	Milliken	360,020	Walsenburg	956,618
Federal Heights	618	Minturn	406,767	Walsh	112,659
Firestone	1,356,704	Moffat	9,013	Ward	8,381
Flagler	100,897	Montezuma 1/	17,221	Wellington	635,315
Florence	582,637	Monte Vista	670,718	Westcliffe	290,850
Fort Lupton	2,007,587	Monument	3,882,980	Wiggins	183,916
Fort Morgan	4,788,135	Morrison	442,536	Windsor	147,845
Fountain	6,457,670	Mountain View	163,240	Wray	766,063
Fowler	118,380	Mountain Village	2,261,302	Yampa	39,140
Foxfield	239,355	Naturita	181,159	Yuma	1,236,275
				Total	\$117,198,537

1/ Beginning in September 2010, distribution amounts for these cities include a portion of the County Sales Tax Distribution Amounts formerly shown on page 69.



County Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2010

Adams County	\$28,838,349	Moffat County	\$2,715,520
Alamosa County	4,893,898	Craig 1/	971,620
Arapahoe County	15,290,035	Dinosaur 1/	12,059
Archuleta County	7,924,549	Montezuma County	522,658
Bent County	242,788	Montrose County	4,938,389
Boulder County	21,410,982	Otero County	1,157,837
Chaffee County	5,485,133	Ouray County	987,014
Clear Creek County	832,830	Park County	509,514
Costilla County	145,076	Phillips County	359,480
Crowley County	278,818	Pitkin County	21,666,455
Custer County	429,025	Prowers County	1,364,384
Delta County	5,949,778	Pueblo County	14,168,154
Douglas County	32,019,127	Rio Blanco County	4,751,859
Eagle County	11,270,590	Meeker	702,882
El Paso County	63,418,587	Rangely	812,093
Elbert County	719,310	Rio Grande County	2,766,770
Fremont County	3,547,748	Routt County	3,975,743
Garfield County	8,584,101	Saguache County	209,327
Grand County	2,942,488	San Juan County	581,375
Gunnison County	2,764,515	San Miguel County	1,567,108
Hinsdale County	574,393	Sedgwick County	316,542
Huerfano County	952,631	Summit County	3,994,183
Jackson County	434,011	Blue River	68,823
Jefferson County	42,863,974	Breckenridge	7,222,033
La Plata County	18,136,163	Dillon 1/	1,578,285
Lake County	2,271,453	Frisco	2,614,340
Larimer County	26,150,989	Montezuma 1/	3,210
Lincoln County	1,056,016	Silverthorne	3,818,736
Logan County	2,300,030	Teller County	1,569,175
Mesa County	33,482,310	Washington County	259,625
Mineral County	399,726		
		Total	\$431,794,615

1/ Beginning in September 2010, a portion of this county distribution amount is included with this city's sales tax distribution amount as shown on page 68.



Lodging Tax Distributions to Counties Calendar Years 2006 – 2010

County	Current Tax Rate	2006	2007	2008	2009	2010
Alamosa	1.9%	\$118,182	\$129,149	\$128,274	\$117,233	\$175,397
Archuleta (Pagosa Springs omitted)	1.9%	77,179	80,673	74,528	74,763	76,833
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	261,942	294,678	306,211	290,926	306,692
Clear Creek	2.0%	67,902	71,046	70,826	66,968	69,835
Conejos	1.9%	20,686	22,085	21,111	23,513	20,050
Costilla	1.9%	7,721	9,061	6,922	9,349	10,660
Delta	1.9%	108,076	88,770	85,466	72,356	72,275
Fremont	2.0%	151,823	137,332	148,463	135,348	134,398
Grand (Winter Park omitted)	1.8%	493,651	502,889	499,055	458,513	420,421
Hinsdale	1.9%	46,622	49,144	45,771	48,750	45,275
Lake	1.9%	79,700	76,659	110,640	78,891	99,276
La Plata (Durango omitted)	1.9%	178,915	179,204	189,262	168,180	180,453
Logan	1.9%	74,171	97,766	81,720	69,904	83,047
Mineral	1.9%	NR	63,128	57,267	60,122	58,332
Moffat	1.9%	143,865	163,686	164,595	155,261	102,137
Montezuma (Cortez omitted)	1.9%	112,109	115,986	108,014	107,364	87,290
Morgan	1.9%	72,195	84,028	84,192	83,402	76,945
Prowers	2.0%	60,067	78,457	75,607	79,037	72,243
Rio Blanco	1.9%	53,430	62,563	86,346	75,806	58,888
Rio Grande	1.9%	81,801	84,781	83,597	83,987	88,879
Saguache	1.9%	9,821	10,086	11,519	11,663	13,217
San Juan	2.0%	54,418	50,496	44,958	43,074	51,663
San Miguel (Mountain Village omitted)	2.0%	329,020	384,016	367,446	284,267	302,944

NR = Nonreleasable due to confidentiality requirements



Severance
Tax

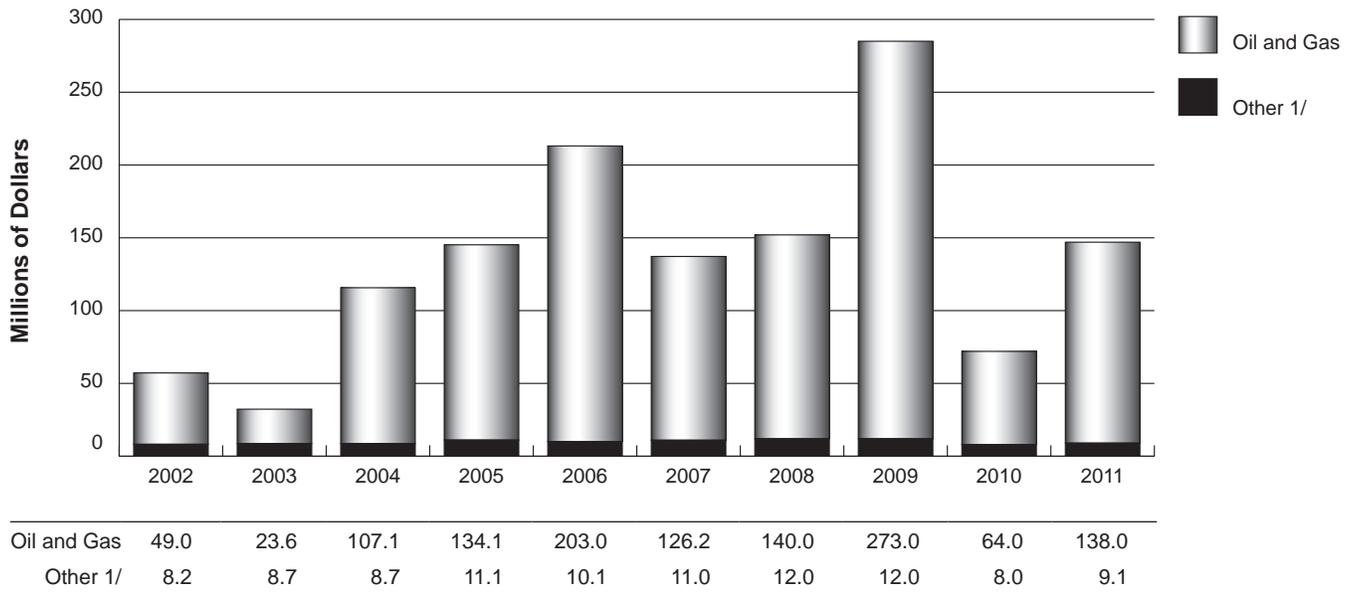
Net Severance Tax Collections74



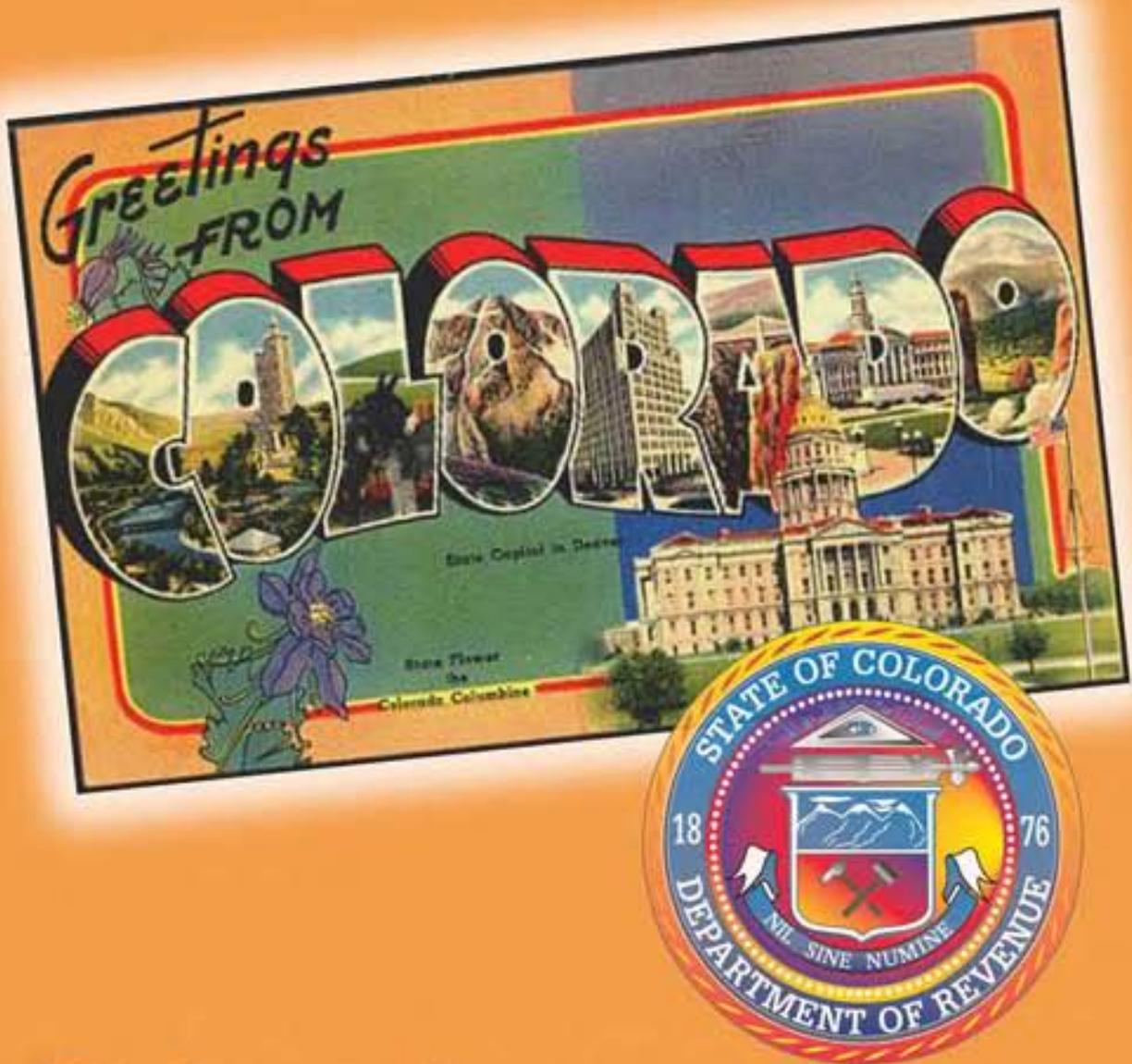
Colorado Net Severance Tax Collections Fiscal Years 2002 to 2011

Year	Oil and Gas	Other 1/	Total
2011	\$137,589,353	\$9,100,415	\$146,689,768
2010	63,702,238	7,733,188	71,435,426
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

Net Severance Tax Collections 1/ Fiscal Years 2002 to 2011



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



The Colorado Advantage

Colorado is one of the premier places to live, explore, work and conduct business. It is a state where the best and the brightest from around the world come to work hard and play hard. Colorado's economy and dynamic institutions of higher education are matched by diverse communities from urban to suburban and rural. Compared to any other state in the country, Colorado is home to the healthiest, most active people who take advantage of the unparalleled variety and quality of our natural beauty and outdoor recreation opportunities. We have important natural resources to help fuel America, and one of the highest-educated workforces in the world. Colorado is home to some of the world's finest artists, musicians and athletes who can be seen in any number of galleries, theaters and stadiums. Colorado's culture and lifestyle together with a friendly business climate and reasonable cost of living provide the rewards of life and business no other state can match. This is the Colorado Advantage.