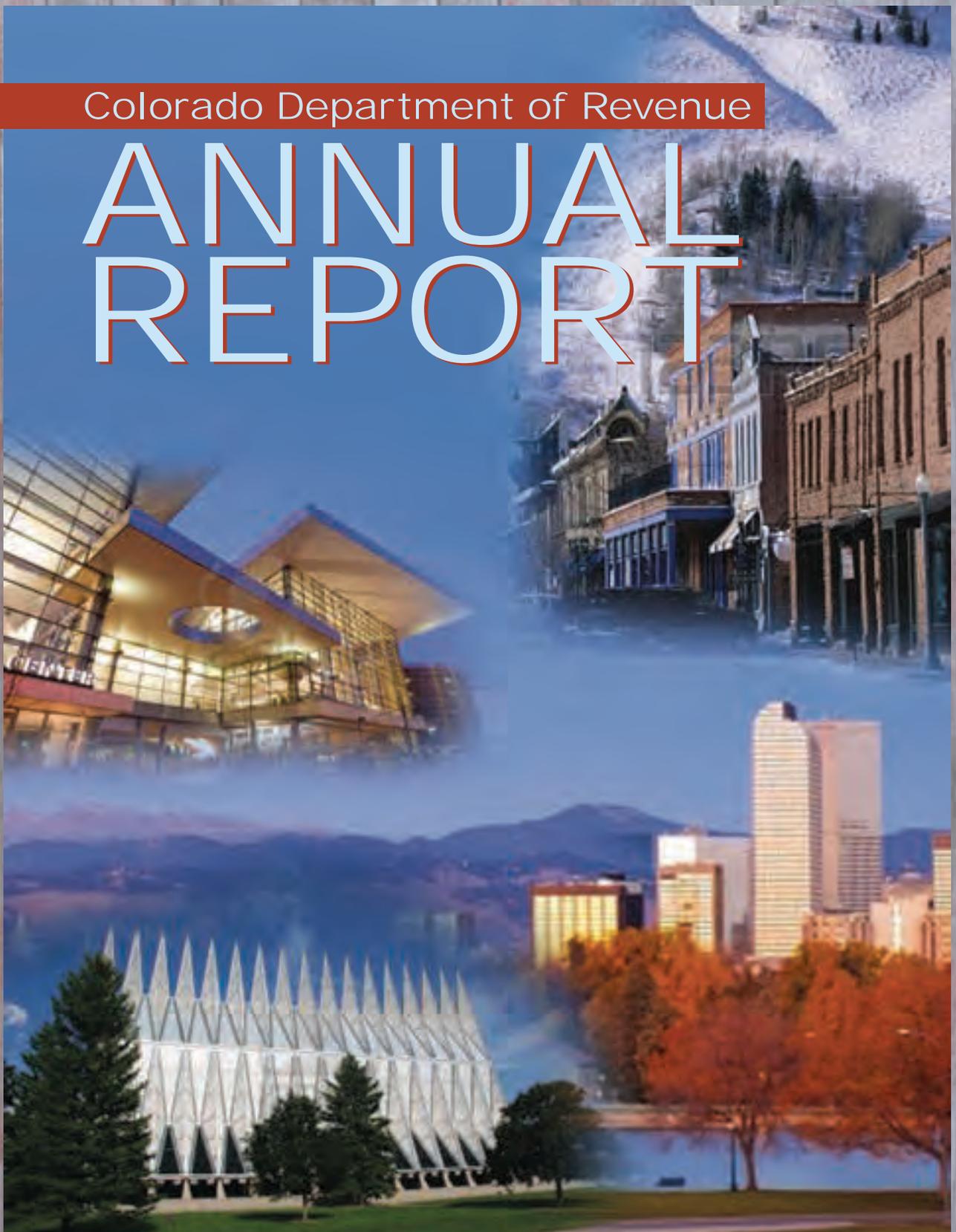


Colorado Department of Revenue

ANNUAL REPORT



2013



Colorado Department of Revenue

2013 Annual Report

July 1, 2012 - June 30, 2013

TABLE OF CONTENTS

Message From the Executive Director	1
Organization Chart.....	2
Welcome to Your Department of Revenue.....	3
Legislative Digest	4
Fiscal Year 2013 Collections	9
Online Transaction Data.....	13
Taxes and Fees at a Glance	15
Division of Motor Vehicles.....	20
Colorado Lottery Division.....	30
Division of Enforcement	33
Taxation.....	44
Income Tax.....	61
Excise Taxes	68

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





January 8, 2014

The Honorable John Hickenlooper
Governor of Colorado

Members of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

As we present the Department of Revenue's Annual Report, it is important to note that this past year was one of great change – we achieved great successes and faced major challenges. But through it all, the Department's 2012-2013 Strategic Plan provided focus and direction for the way we approached our achievements and our challenges. This Department is unique in that through our services, we touch every person in our great state. This report is a compilation of information that demonstrates the work of all of our Divisions - Taxation, Lottery, Enforcement and Motor Vehicles. But as important as what we do is how we provide those services to our customers.

The Department's employees continue to work diligently on implementing plans and processes that continue to improve service to our customers, while embracing a culture of continuous improvement focused on exemplary customer service.

The Department's strategic plan was developed by an employee committee that worked with the Department's executive leadership team. Involving our employees in the process was critical to our success. The committee developed a strategic plan that incorporates all aspects of the work we do, from processing income tax returns, to selling a lottery ticket, to issuing a driver's license, to ensuring compliance by the businesses we regulate. Although it may seem that we perform diverse functions we really are similar in a lot of ways and we are all committed to the five overarching goals.

- Provide processes that are clear, simple, timely, and convenient for and respectful to the customer.
- Provide responsible financial, resource, and project management that builds a sustainable foundation utilizing a high standard of care.
- Promote fairness and consistency in the application of the law.
- Recruit, develop, retain, and value a high-quality, diverse workforce in an environment that promotes collaboration, professional development, and employee innovation.
- Maximize public trust through responsible stewardship and transparent processes

The Department's Division of Motor Vehicles (DMV) faces a daunting challenge – cutting wait times while improving customer service and continuing to operate with an aging computer system.

The DMV has fully embraced the Lean program, conducting numerous Rapid Improvement Events, successfully implementing a number of the process improvements and working toward implementation of others in the Driver's license section, Emissions section, Titles and Registration section, Driver Control section and the Call Center.

The Central Department Operations Division is working with the Department of Personnel & Administration on a significant Lean process improvement project regarding the tax remittance pipeline.

The Enforcement Division continues to preserve the integrity of games at casinos and betting sites and monitors sales of liquor, tobacco and motor vehicles. The Marijuana Enforcement Division continues to license and regulate the Medical Marijuana industry. With the passage of Amendment 64, the Marijuana Enforcement Division staff is in the process of building the licensing and regulatory model for the emerging Retail Marijuana Industry. The Division has utilized a highly collaborative process with numerous stakeholders participating in the Task Force, Legislative and Rulemaking committees and working groups. This collaborative effort resulted in legislation and rules that create a robust regulatory structure, promote transparency and provide clarity for all involved.

The Colorado Lottery Division posted records annual sales of \$566.3 million last year and returned \$135.6 million in total proceeds to beneficiaries: Great Outdoors Colorado, \$59.2 million; the Conservation Trust Fund, \$54.2 million; Colorado State Parks, \$13.6 million; and the Public School Capital Assistance Fund, \$8.6 million.

The Taxation Division continues to look for ways to make it easy for customers to find information on the Department of Revenue's web site, which includes Forms, FYI Publications, Common Questions and Answers, Online Classes and Workshops. Revenue Online is a feature that makes it easy to file taxes, check on the status of a refund, set up an Agreement to Pay and view tax returns from previous years.

We are committed to continuously improving so that we will reach our vision of becoming the "premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees." And we thank you for your continued support as the Department strives for efficient, effective, and elegant service to the people of Colorado.

Sincerely,

Barbara Brohl
Executive Director

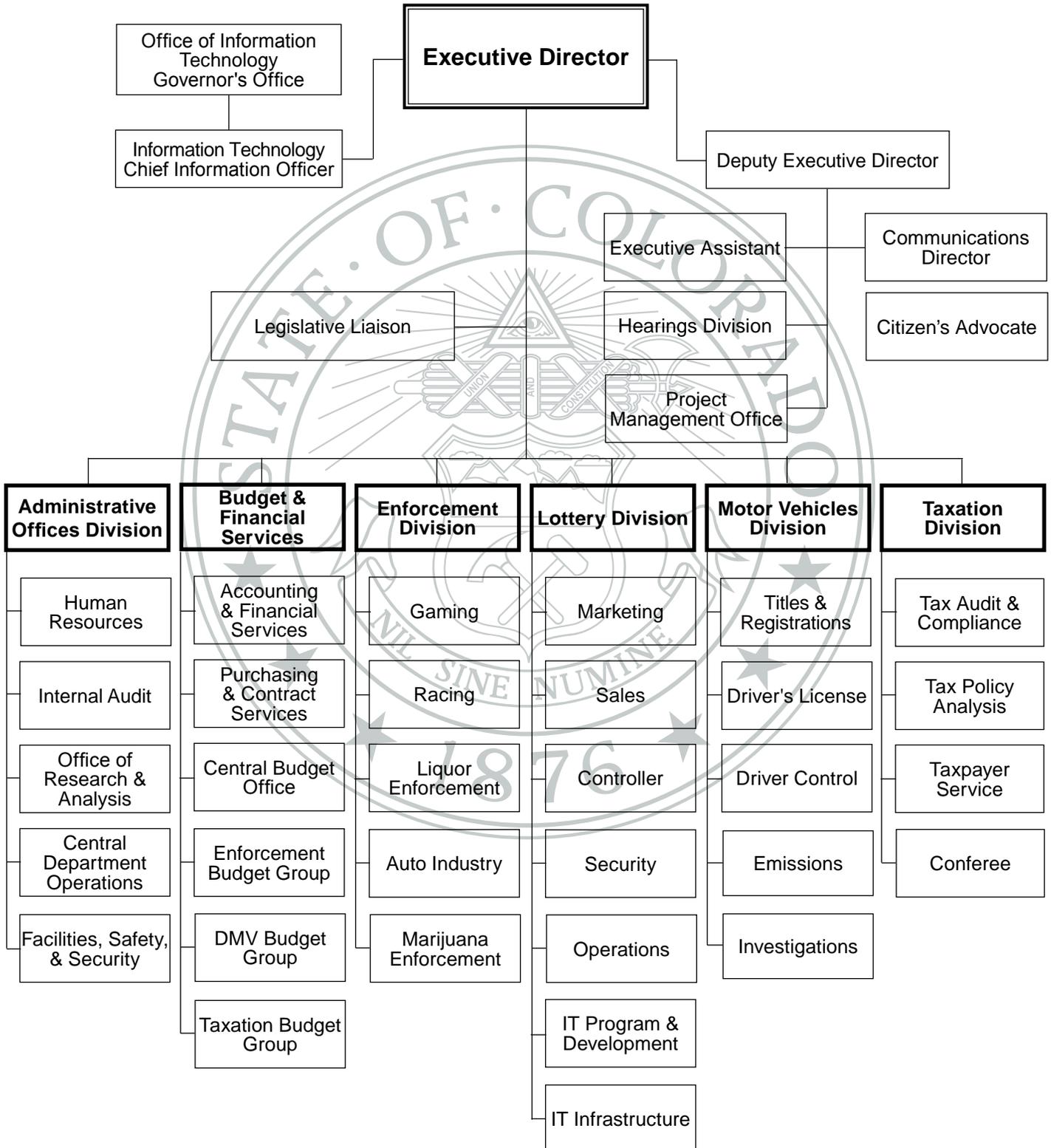


**COLORADO DEPARTMENT
OF REVENUE**

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Colorado Department of Revenue Functional Organization Chart





Welcome to Your Department of Revenue

It was another year of great progress at the Colorado Department of Revenue (DOR). Another year to provide quality service to our customers, to be innovative in our processes, and to be fiducially and statutorily responsible, with the many services we provide each and every day.

DOR is one of the few state agencies that touch every Coloradan. DOR is best known for collecting most types of taxes, and issuing state identification cards or driver licenses, but DOR also enforces Colorado laws regarding gaming, liquor, tobacco, racing, auto dealers and marijuana. And don't forget the Colorado Lottery, which began in 1983 with just a single Scratch game. The Lottery's proceeds continue to increase, which benefits schools and open space.

All of these services support this great state of incredible beauty, with amazing people who choose to live, work and play here!

Vision

To become the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.

Mission

The Department of Revenue will provide quality service to our customers in fulfillment of our fiduciary and statutory responsibilities while instilling public confidence through professional and responsive employees.

Values

- | | |
|----------------------------|------------------|
| C – Communication | T – Teamwork |
| D – Dedication | R – Respect |
| O – Ownership | U – Unity |
| R – Responsible Government | S – Stewardship |
| | T – Transparency |

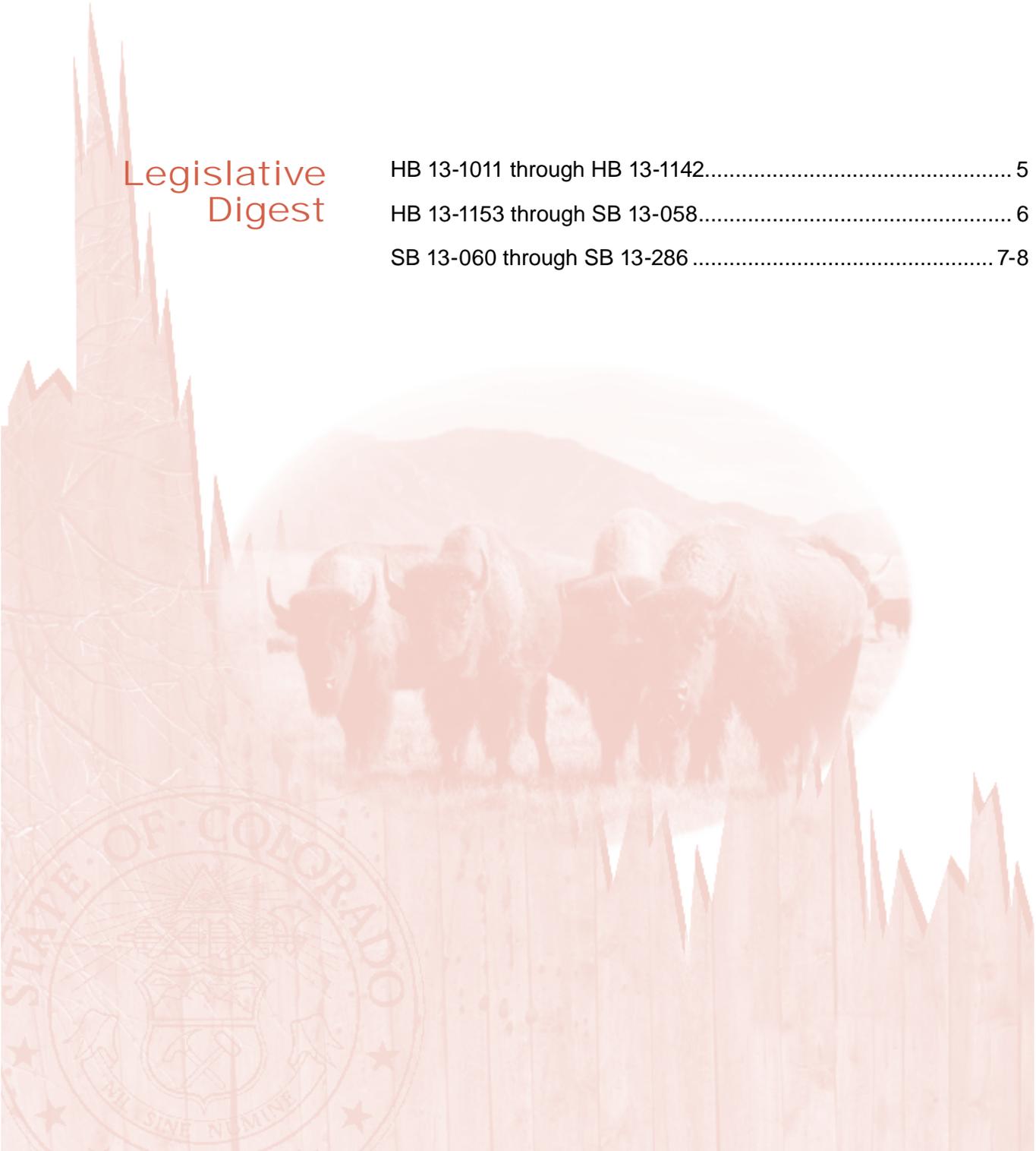


Legislative Digest

HB 13-1011 through HB 13-1142..... 5

HB 13-1153 through SB 13-058..... 6

SB 13-060 through SB 13-286 7-8





Legislative Digest 2013

Following is a list of new laws enacted by the Sixty-ninth General Assembly during the second 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.

HB 13-1011 – Repeal of fee for armed services identifier.

Repeals the fee currently charged to a current or past member of the armed services for the branch-of-service identifier on a Colorado driver license or state identification card. Effective August 7, 2013

HB 13-1022 – Proof of motor vehicle insurance. Makes providing false evidence of proof of motor vehicle insurance a class B traffic infraction punishable by a fine of \$500. Also allows a court clerk's office to dismiss a charge of violation of the compulsory auto insurance requirement if it verifies there was a policy in effect at the time of the alleged violation using the uninsured motorist database. Effective August 7, 2013

HB 13-1036 – County local improvement districts. Makes provisions of the law governing a county or city and county local improvement district consistent with the law governing a municipal improvement district. A district may include noncontiguous areas within the same county. If the district levies a sales tax, the noncontiguous area may only be included if the owners of any property in the area petition to be included. A district may use sales tax revenues for the organization, promotion, marketing, and management of public events. Procedures are specified for a property owner to petition for inclusion in or exclusion from a district. Effective August 7, 2013

HB 13-1042 – State income tax - "Colorado Medical Marijuana Code" - section 280E of the internal revenue code. Section 280E of the internal revenue code prohibits a trade or business that is illegally trafficking controlled substances under federal or state law from claiming federal income tax credits or deductions. This act permits a licensee under the "Colorado Medical Marijuana Code" to claim a state income tax deduction for an expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E because marijuana is a controlled substance under federal law. Effective August 7, 2013

HB 13-1071 – Collector vehicles. This act expands the definition of collector vehicles to include vehicles that are 32 years old and older. Vehicles being registered in the emissions program area must pass an emission inspection upon initial registration and subsequent renewal every five years. The owner must sign an affidavit that the vehicle will not be driven for more than 4,500 miles annually. Effective August 7, 2013

HB 13-1077 – Driver's right to challenge validity of law enforcement officer's initial contact. In an administrative proceeding for a revocation of a driver's license, where the hearing officer is engaged in finding facts and applying law for an incident or offense reported directly to the department by a law enforcement officer, and where the revocation was

not triggered in whole or in part by a record of a conviction, a driver may challenge the validity of the law enforcement officer's initial contact with the driver and the driver's subsequent arrest, including but not limited to an arrest for DUI, DUI per se, or DWAI. The hearing officer shall consider such issues when a driver raises them as defenses. Effective May 11, 2013

HB 13-1091 – Emissions inspection for heavy-duty diesel fleet. Currently, fleet owners participating in the heavy-duty diesel fleet inspection and maintenance program are required to test the opacity of their vehicles through self-certification. This act authorizes the air quality control commission to promulgate rules to allow, and to determine eligibility for, an alternative method for demonstrating compliance with opacity standards in which fleet owner participants follow and submit proof of exemplary maintenance practices. Effective January 1, 2014

HB 13-1110 – Special fuel tax and plug-in electric motor vehicle fee. Lowers the tax rates for compressed natural gas, liquefied natural gas, and liquefied petroleum gas, which rates are phased-in over 6 years and repeals the annual fee that is charged in lieu of the special fuel tax and the related decal system, so that all liquefied petroleum gas and natural gas used to propel a motor vehicle on the state highways is subject to the special fuel tax, with the exception of natural gas supplied to a user at a residential home. Portions effective August 15, 2013 and January 1, 2014

HB 13-1119 – Driver licenses and identification cards displaying a veteran designation. Requires the Department of Revenue to place the word "veteran" on a driver license or identification card if the person presents the proper documentation. The veteran identifier serves as documentation that the person is a veteran for the purposes of state and local benefits and preferences. Effective January 1, 2014

HB 13-1135 – Voter preregistration for persons aged sixteen and seventeen. Enables any person who is 16 years of age, but who will not reach 18 years of age by the date of the next election, and who is otherwise qualified to register, to preregister to vote using any means available to persons of voting age. The registration automatically becomes active when the preregistrant becomes 18 years of age on the date of the next election. Effective January 1, 2014

HB 13-1142 – Urban and Rural Enterprise Zone Act. Limits the amount of an income tax credit that may be claimed in an income tax year for qualified investments in an enterprise zone at certain levels of income and changes the limits on credits and carryovers. Additionally, this act increases the enterprise zone income tax credits related to job training programs, establishing new business facilities, and for each new business facility employee in an enterprise zone who is insured under a health insurance plan or program provided through his or her employer for income tax years commencing on and after January 1, 2014. Effective May 15, 2013



Legislative Digest 2013 (continued)

HB 13-1153 – Special mobile machinery taxation and registration. Directs the Department of Revenue to set up an electronic system to receive tax reports filed by the owners of rental special mobile machinery and make the reports available to the counties. Effective August 7, 2013

HB 13-1159 – Use of an electronic device to present evidence of automobile insurance. Allows a driver to use a cell phone or other electronic device to present evidence of insurance when required. This act outlines certain restrictions for law enforcement and provides immunity for law enforcement from civil damages should the electronic device be damaged. Insurers are required to provide proof of insurance in either paper or electronic format. Effective August 7, 2013

HB 13-1190 – Enterprise zone income tax credits for economic development through nonprofit organizations.

Allows taxpayers to make a donation to an intermediary nonprofit organization if such organization is obligated to disburse the contribution as directed by the taxpayer to a recipient nonprofit organization, or to such recipient nonprofit organization's program or project, so long as the recipient organization, program, or project is certified by the enterprise zone administrator. Effective May 3, 2013

HB 13-1237 – Income tax voluntary contribution to Special Olympics Colorado fund and the requirement for Department of Revenue to provide notification prior to sunset of voluntary contribution programs. Recreates and reenacts the Special Olympics Colorado voluntary contribution program and places it in the tax checkoff program queue in accordance with the current queuing procedure. The act also requires the Department of Revenue to electronically notify an organization that receives money through the income tax return checkoff one year prior to the date the organization's voluntary contribution program is scheduled to repeal. Effective August 7, 2013

HB 13-1240 – Driver license administrative penalties for persistent drunk drivers. Amends the definition of "persistent drunk driver" and the administrative sanctions associated with impaired driving arrests. Portions Effective May 28, 2013 and Portions effective January 1, 2014

HB 13-1247 – Income tax credit for innovative motor vehicles and plug-in electric motor vehicles. Allows a taxpayer to claim the credit for a plug-in electric motor vehicle that is equipped with a gasoline-powered internal combustion engine and allows a person to claim a credit for the purchase or lease of a liquefied petroleum gas motor vehicle commencing January 1, 2013. Also clarifies the way the credit is calculated for the purchase or lease of a plug-in electric motor vehicle, compressed natural gas motor vehicle, and liquefied petroleum gas motor vehicle. Effective May 15, 2013

HB 13-1288 – Establishment of a revenue neutral uniform base for state and local taxing jurisdictions. Requires the Department of Revenue, in consultation with representatives of the Colorado Municipal League and Colorado Counties, Inc., to make recommendations on establishing a revenue neutral uniform sales and use tax base throughout the state.

The recommendations are to be included in a report from the Department of Revenue to the general assembly that must be submitted no later than December 31, 2013, and made available to the public on a web site maintained by the Department. Effective May 28, 2013

HB 13-1295 – Allow the state to require remote sellers to collect sales tax. Grants the authority for the Department of Revenue to compel certain out-of-state retailers to collect and remit sales tax on behalf of the state and local taxing jurisdictions at the time of a transaction when the item purchased will be delivered in the state. This authority will only be granted should the federal "Marketplace Fairness Act of 2013" be enacted and certain filing simplifications are made by the Department of Revenue. Portions effective May 28, 2013 and July 1, 2014

HB 13-1317 - Retail marijuana enforcement, licensing and funding. Converts the Medical Marijuana Enforcement Division in the Department of Revenue to the Marijuana Enforcement Division and gives the division the authority to regulate medical marijuana and retail marijuana. Effective May 28, 2013

HB 13-1318 – Retail marijuana taxes. Imposes a sales tax and an excise tax on the sale of retail marijuana subject to voter approval at the statewide election in November 2013. Effective May 28, 2013

SB 13-001 – Colorado earned income tax credit and child tax credit. Creates a Colorado earned income tax credit and a child tax credit, which are contingent on separate triggers occurring. Both credits are refundable and will not be used to determine eligibility for state benefits. Effective August 7, 2013

SB 13-004 – Mail or electronic renewal of identification cards for persons age 65 or older. Authorizes a person 65 years or older to continually renew an identification card issued by the Department of Revenue either by mail or electronically upon paying any required fees and attesting to being lawfully present in the United States and a Colorado resident. Effective January 1, 2014

SB 13-029 – Habitat for Humanity of Colorado income tax voluntary contributions. Creates the Habitat for Humanity of Colorado fund in the state treasury and places it in the income tax checkoff program queue in accordance with the current queuing procedure. Effective August 7, 2013

SB 13-058 – Persons with disabilities identifying license plates, placards and parking privileges. Specifies that a person with a permanent disability may either submit by mail an updated verification of disability form or appear in person in the County Clerk's office and present a driver license or identification card to verify the disability. A parent or guardian of a person with a disability under 16 years of age may provide the parent's or guardian's driver license or identification card in lieu of the minor with a disability. The act also allows chiropractors and physical therapists to provide verifications of a temporary disability. This act applies to motor vehicle registrations expiring on or after January 1, 2014. Effective April 19, 2013



Legislative Digest 2013 (continued)

SB 13-060 – Civil air patrol license plates. Creates the civil air patrol license plate. In addition to the standard motor vehicle fees, the plate requires two 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 7, 2013

SB 13-081 – Vehicle registration card notice and repeal of retired license plates. Requires the Department of Revenue to include a notice on a motor vehicle registration card listing the minimum and maximum statutory penalties for failure to carry motor vehicle insurance. The act also repeals the statutory provisions for two retired special license plates. Effective April 8, 2013

SB 13-120 – Navy SEAL special license plates. Creates the Navy SEAL license plate and outlines the requirements that must be met to obtain the plate. In addition to the standard motor vehicle fees, the plate requires two one-time fees of \$25, one of which is credited to the highway users tax fund and the other to the licensing services cash fund. Effective August 7, 2013

SB 13-134 – Sales tax collection and remittance for motor vehicles sold at auction. Shifts the responsibility to collect sales tax from the auctioneer to the county clerk for the county in which the motor vehicle is to be registered for motor vehicles sold at auction, unless the auctioneer is a licensed automobile dealer. Previously, vendors and retailers (including auctioneers for auction sales) collected and remitted state and local sales tax. Effective August 7, 2013

SB 13-170 – License plates with valuable letter/number combinations sold at auction to benefit certain disability programs. Allows use of special characters, as well as letters and numbers, in the creation of valuable license plates available for auction by the License Plate Auction Group. The act also allows the purchaser of a registration number to take a 20% tax credit on the portion of the sale price that exceeds the value of the registration number if the group reimburses the general fund with an amount equal to the tax credit. Effective May 23, 2013

SB 13-206 – Collegenest savings account added to the income tax return form as a designation of account into which a refund can be deposited. Directs the Department of Revenue, in collaboration with the Department of Higher Education, to modify the individual state income tax return form so that individual taxpayers have the option of having their state income tax refund directly deposited in a college savings account administered by Collegenest, a division of the Colorado Department of Higher Education. This option is available to taxpayers beginning with returns filed for tax year 2013. Effective May 28, 2013

SB 13-221 – Preapproval of conservation easement credits. Requires a landowner to file an application for a conservation easement tax credit certificate with the Division of Real Estate and have certain aspects of the underlying easement donation reviewed and approved by the division director and the conservation easement oversight commission before claiming a state income tax credit for the donation. The executive director of the Department of

Revenue has the authority, in consultation with the division and the commission, to review and accept or reject the appraised value of the conservation easement, the amount of the tax credit being claimed, and the validity of the tax credit. Portions effective August 7, 2013 and January 1, 2014.

SB 13-224 – “Protect Our Rivers” special license plates. Creates the “Protect Our Rivers” license plate. A person becomes eligible to use the plate by donating \$25 to Colorado Trout Unlimited. In addition to the standard motor vehicle fees, the plate requires two 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 7, 2013

SB 13-251 – Driver license and identification cards lawful presence requirements. Creates a new class of driver licenses and identification cards that may be issued to people who are not lawfully present in the United States. A person must meet the same qualifications to get the document as for a regular driver license or identification card, with the exception of proof of legal presence. Certain other requirements must be met to obtain the license or card including proof of residence in Colorado for the past 24 months or proof of filing a tax return last year, issued by the department of revenue; an individual taxpayer identification number issued by the United States internal revenue service; and a passport, consular identification card, or military identification document. The driver license or identification card issued under this act will state “Not valid for federal identification, voting, or public benefit purposes” and be distinguishable from other types of driver licenses or identification cards. These documents are not compliant with the Federal Real I. D. Act. Effective August 1, 2014

SB 13-265 - Motor vehicle and powersports dealers sales, service, and parts agreements. Clarifies that motor vehicle franchise statutes apply to a sales, service, and parts agreements regardless of when it was adopted, and that each amendment to an agreement creates a new agreement under the statutes. Currently, a manufacturer or distributor must file a copy of a typical agreement with the executive director of the Department of Revenue. The act requires that any material changes to the agreement also be filed. Effective August 7, 2013

SB 13-280 – Titling of Off-highway vehicles. Requires off-highway vehicles to be titled in the same manner as motor vehicles except under statutory provisions that apply to salvage vehicles and assume that the vehicle will be registered with the Department of Revenue. Off-highway vehicles sold before July 1, 2014, are exempt until they are sold to a dealer. Off-highway vehicles that are used exclusively for agricultural purposes on private land are exempt. Effective June 5, 2013

SB 13-283 – Retail marijuana licensure and business tax deductions. Federal law prohibits deducting certain business expenses related to the sale of marijuana to calculate the federal tax owed. This act permits those deductions to be used to calculate the state tax owed. Effective May 28, 2013



Legislative Digest 2013 (continued)

SB 13-286 – Revisions to the Urban and Rural Enterprise

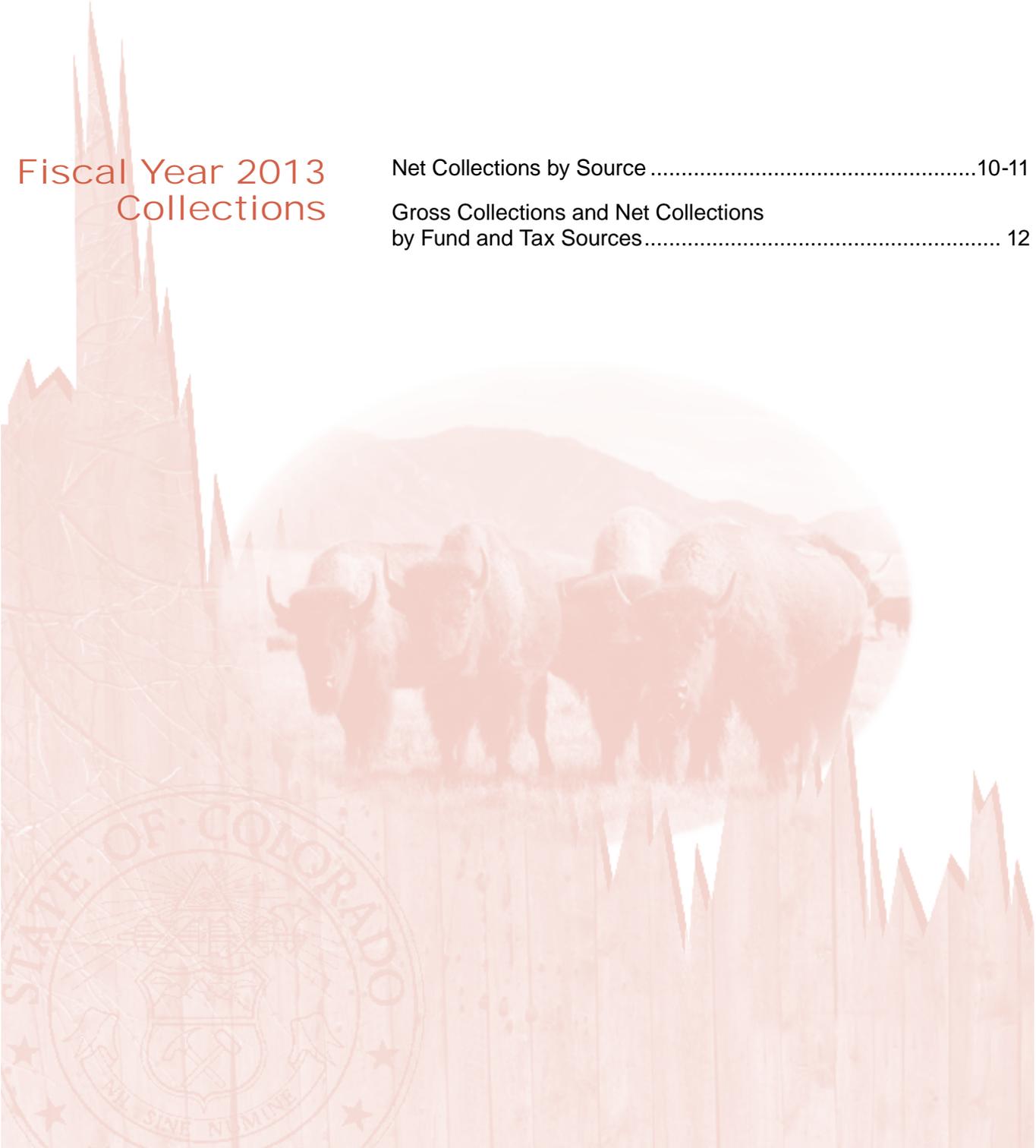
Zone Act. Extends the carryover periods for enterprise zone investment tax credits that taxpayers have earned for renewable energy investments in any income tax years commencing before January 1, 2018. The act defines a renewable energy investment as an investment that qualifies for the investment tax credit for investments in solar thermal electric, photovoltaic, landfill gas, wind, biomass, hydroelectric, geothermal electric, recycled energy, anaerobic digestion, or renewable fuel cell projects. Effective May 28, 2013



Fiscal Year 2013 Collections

Net Collections by Source10-11

Gross Collections and Net Collections
by Fund and Tax Sources..... 12





Net Collections by Source Fiscal Years 2012 and 2013

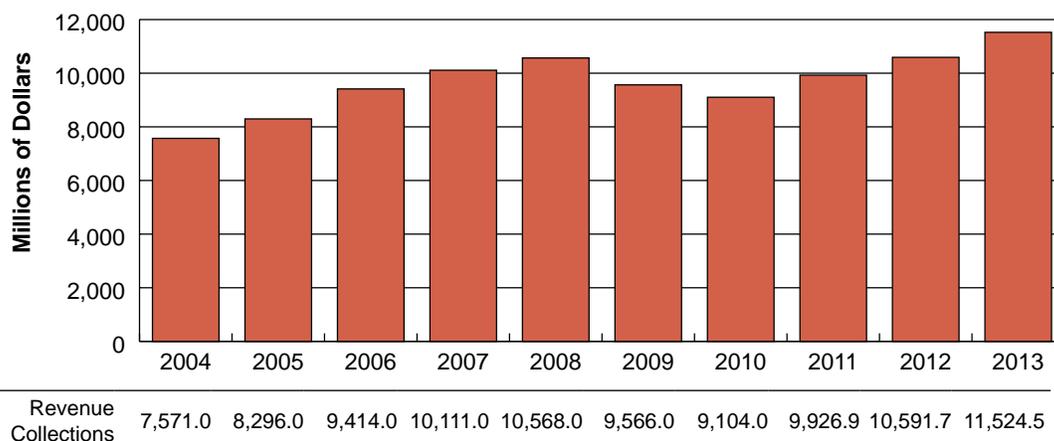
STATE TAXES: SALES, USE, AND EXCISE	2012	2013	Percent of 2013 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	\$38,817,101	\$39,863,646		
Aviation Fuel	39,965,944	44,537,611		
Cigarette	172,806,694	165,468,129		
Highway Fuel	561,134,577	555,845,146		
Limited Stakes Gaming	101,859,138	103,681,417		
Racing	594,680	610,160		
Sales	2,096,350,880	2,187,244,101		
Tobacco Products	30,591,878	31,558,236		
Use	205,981,583	229,486,843		
Subtotal	\$3,248,102,475	\$3,358,295,290	32.6%	3.4%
INCOME				
Individual	\$4,849,859,145	\$5,492,975,311		
Corporate	492,224,511	652,180,000		
Fiduciary	25,767,757	35,509,997		
Subtotal	\$5,367,851,414	\$6,180,665,308	60.0%	15.1%
SEVERANCE	\$175,090,866	\$147,730,791	1.4%	-15.6%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$219,099,146	\$221,753,783		
Road Safety Surcharge	115,710,494	117,086,211		
Bridge Safety Surcharge	88,908,969	92,719,529		
Daily Rental Fees	26,097,534	27,091,988		
Late Registration Penalty Fees	17,839,334	17,285,245		
Motor Vehicle Operator Licenses	23,429,649	23,662,142		
Emissions	14,186,455	13,830,710		
Titles	5,089,408	5,417,063		
IRP Due Other States	-186,533	408,959		
License Reinstatement Fees	7,555,918	7,283,071		
Motor Vehicle Penalty Assessments	11,461,590	10,064,264		
Motor Vehicle Dealer/Sales Licenses	2,414,292	3,092,632		
Motor Vehicle Manufacturer Licenses	152,450	181,445		
Motorist Insurance Identification Database	698,691	510,761		
Passenger Mile Tax	387,138	334,093		
59-Day Harvest Permit	65,401	13,499		
Tow Bills	68,028	65,115		
Subtotal	\$532,977,963	\$540,800,509	5.3%	1.5%
REGULATORY AND BUSINESS				
Cigarette Licenses	\$753	\$730		
Liquid Petroleum Inspection Fee	175,966	178,669		
Liquor Licenses	3,127,590	3,629,634		
Liquor Licenses/85% City and County	2,675,084	3,104,164		
Limited Stakes Gaming	1,088,016	959,002		
Medical Marijuana Fees	3,806,601	4,078,875		
PUC Utility Supervision Fees	11,973,505	11,506,270		
Other PUC Hazardous Fees	57,315	20,042		
Racing Licenses/Fees	1,151,520	1,299,540		
Recycled Tire Fees	5,820,375	5,918,661		
Restaurant Licenses/Fees	839,207	719,344		
Sales Tax Licenses	2,248,826	293,319		
Special Fuel Licenses and Permits	7,431	5,090		
Tobacco Products Licenses/Fines	18,568	11,325		
Underground Storage Tank Surcharge	29,471,559	26,235,610		
Subtotal	\$62,462,314	\$57,960,275	0.6%	-7.2%



Net Collections by Source (Continued)

	2012	2013	Percent of 2013 State Revenues Collected	Year-to-Year Percent Change
OTHER RECEIPTS				
Miscellaneous Receipts ¹	\$9,229,331	\$8,208,423		
Revenue Department Service Fees	430,991	345,749		
DNA Cold Case Surcharge	246,510	206,915		
Driving School Penalty Surcharge	89,025	58,782		
Traumatic Brain Injury Fee Surcharge	718,798	639,703		
Subtotal	\$10,714,655	\$9,459,572	0.1%	-11.7%
Net State Collections	\$9,397,199,686	\$10,294,911,745	100.0%	9.6%
LOCAL TAXES ²				
City Sales Taxes	\$132,643,117	\$138,503,611		
County Lodging Taxes	3,008,307	3,240,007		
County Sales Taxes	428,101,958	443,661,499		
County Transit Sales Taxes	17,051,071	18,064,721		
E911 Surcharge	1,796,915	2,120,412		
Football Stadium District Taxes	25,827,231	562,133		
Local Improvement District Taxes	5,236,757	5,256,603		
Local Marketing District	6,203,703	6,626,981		
Metropolitan Transportation District	1,226,045	1,225,976		
Motor Vehicle Specific Ownership--Classes A&F	15,598,691	18,449,757		
Multi-Jurisdictional Housing Authority	1,048,126	1,107,644		
Public Safety Improvement Authority	3,681,148	3,819,722		
RTD Sales and Use	428,897,843	454,173,555		
Rural Transportation Authority	80,765,845	86,701,662		
SCFD Sales and Use	43,350,148	46,023,218		
Short-term Rental Taxes	64,309	73,686		
Net Local Collections	\$1,194,501,214	\$1,229,611,185		2.9%
Net State and Local Revenue Collections	\$10,591,700,900	\$11,524,522,930		

Net State and Local Revenue Collections Fiscal Years 2004 to 2013



¹ Includes estate tax collections

² Taxes collected on behalf of local government



Gross Collections and Net Collections by Fund and Tax Sources Fiscal Year 2013

	Gross Collections ¹	Net Collections
General Fund		
Alcoholic Beverages ²	\$46,689,305	\$46,597,444
State Sales Tax ²	2,187,244,101	2,187,244,101
State Use Tax ²	229,486,843	229,486,843
Cigarette and Tobacco ²	197,149,126	197,038,420
Income Tax	7,042,986,136	6,180,665,308
Racing	1,909,700	1,909,700
Regulatory and Business	52,342,774	52,245,181
Other Receipts, Fees, etc. ³	49,790,696	49,790,411
Total General Fund	\$9,807,598,681	\$8,944,977,407
Highway Users Tax Fund		
Mileage and Fuel Taxes ⁴	\$556,312,434	\$556,312,434
Vehicle Registrations ⁵	226,856,803	226,838,058
Operators Licenses & Control ⁶	32,156,756	32,088,197
All Other Motor Vehicle ⁷	266,663,446	266,635,691
Emissions	13,830,710	13,830,710
Total Highway Users Tax Fund	\$1,095,820,149	\$1,095,705,090
Other Collections		
Gaming	\$104,648,585	\$104,640,420
Severance Tax	185,198,200	147,730,791
Local Government Sales Tax	1,211,243,734	1,211,161,429
Other Special Funds ⁸	20,453,281	20,307,794
Total Other	\$1,521,543,799	\$1,483,840,433
Total All Funds	\$12,424,962,629	\$11,524,522,930

Cost of Administration ⁹ Fiscal Years 2003 to 2013

Year	Gross Collections	Administration	Cost as % of Collections
2013	\$12,424,962,629	\$132,923,639	1.07%
2012	11,558,460,152	135,556,132	1.17
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

¹ Beginning in FY2012, Gross Collections are primarily net of refunds except for Income Tax and Severance Tax.

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

³ Includes miscellaneous collections and voter registration costs.

⁴ Includes passenger mile, gasoline, and special fuels taxes.

⁵ Includes vehicle registration fees and ownership taxes.

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

⁷ Includes penalty assessments, FASTER surcharges, and other miscellaneous.

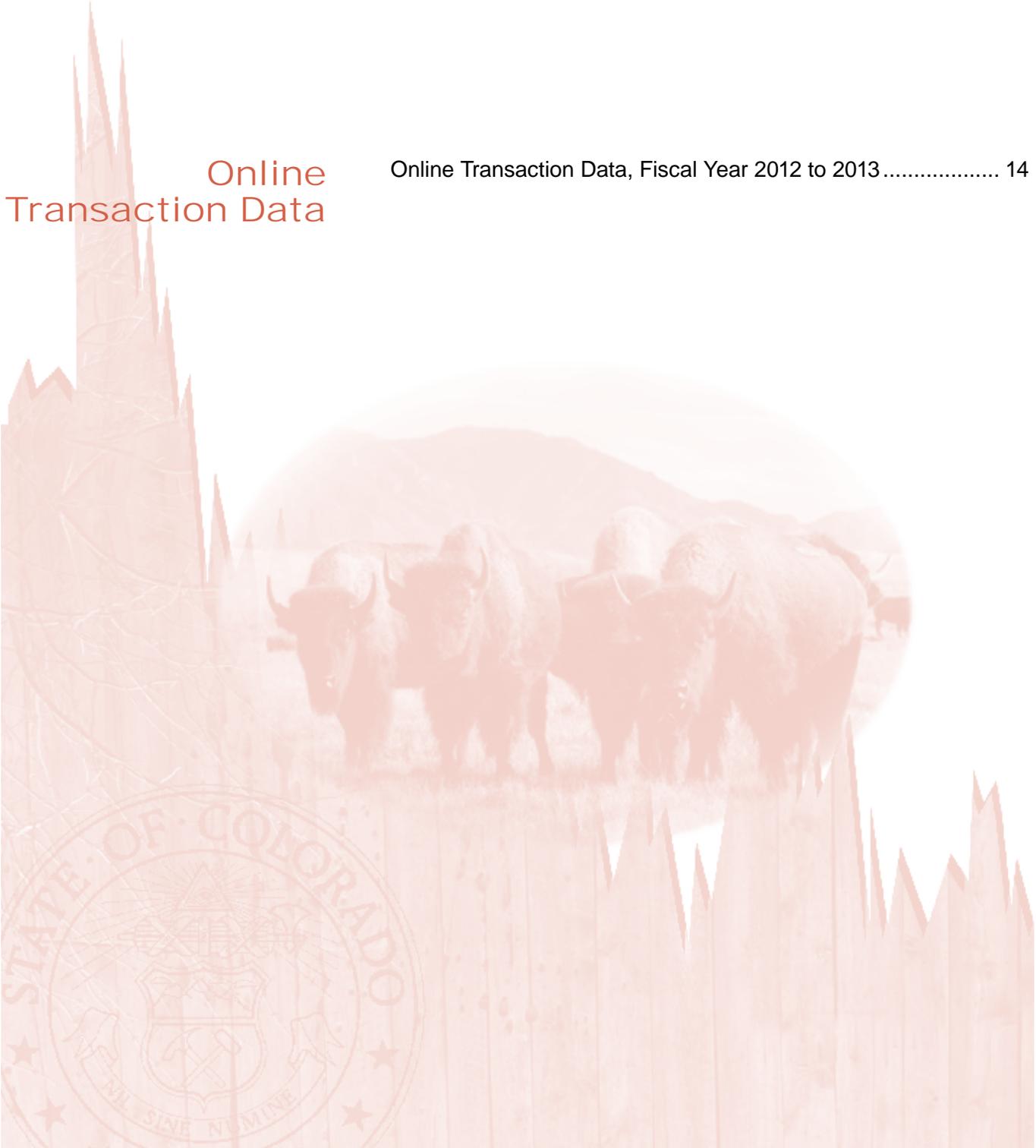
⁸ Includes miscellaneous suspense, bonds, and special purpose funds.

⁹ Gross Collections and Administration costs do not include Lottery funds or county clerk fees.



Online Transaction Data

Online Transaction Data, Fiscal Year 2012 to 2013..... 14





Online Transaction Data Fiscal Years 2012 to 2013

Service/Product	2012		2013	
	Transactions	Amount Collected	Transactions	Amount Collected
Motor Vehicles Driver's License				
Driver License / I.D. Card Renewal Payments Processed	162,094	\$3,417,138	178,027	\$3,703,511
PayPort ¹				
County Motor Vehicle Offices	483,427	\$83,295,814	617,420	\$111,010,659
Motor Carrier Services - Port of Entry	10,236	\$2,577,642	10,316	\$2,388,844
Total Payport	493,663	\$85,873,456	627,736	\$113,399,503
Vehicle Registrations				
Online Vehicle Registration Renewals	462,274	\$75,671,441	625,307	\$92,279,969
International Registration Plan/International Fuel Tax Agreement				
Online Payment for Apportioned Registrations ²	1,150	\$4,160,652	1,152	\$4,208,227
Online Payment for IFTA Return ³	572	\$123,964	1,022	\$220,073
Total Online Motor Vehicle Transactions	1,119,753	\$169,246,650	1,433,244	\$213,811,282
Limited Stakes Gaming				
Gambling Intercept	468	\$699,104	351	\$602,912
Total Online Enforcement Transactions	468	\$699,104	351	\$602,912
Taxpayer Service Division Online Tax Payments Individual Income Taxes				
Income tax payments ⁴	133,464	\$59,333,651	151,634	\$66,902,457
Corporate Income Taxes				
Income tax payments ⁵	2,280	\$43,018,506	2,037	\$27,772,702
Fiduciary/Trust income taxes				
Income tax payment ⁶	119	\$87,646	131	\$139,412
Partnership Income Taxes				
Income tax payment ⁷	260	\$1,695,672	380	\$2,785,927
Sales Tax				
Online sales tax remittance ⁸	58,354	\$110,085,846	94,243	\$173,588,369
Consumer and Retail Use Tax				
Online consumer use tax remittance ⁹	12,229	\$21,011,359	21,569	\$39,731,520
Wage Withholding				
Online wage withholding remittance ¹⁰	7,222	\$6,879,304	25,046	\$23,282,769
Total Online Income, Sales, & Use Tax Transactions	213,928	\$242,111,984	295,040	\$334,203,155
Total Online Portal Transactions	1,334,149	\$412,057,738	1,728,635	\$548,617,350

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 FY12 and usage continues to increase.

⁴ Includes regular payments, NetFile return, estimated, extension, and delinquent payments. NetFile service was decommissioned by upgrade to RevenueOnline service.

⁵ Includes regular payments, estimated, and extension payments.

⁶ Includes regular payments and estimated payments.

⁷ Service became available during FY12. Includes regular payments, estimated, and extension payments.

⁸ Service became available during FY10 and usage continues to increase. Includes remittance, license fees, and special event licenses and remittance.

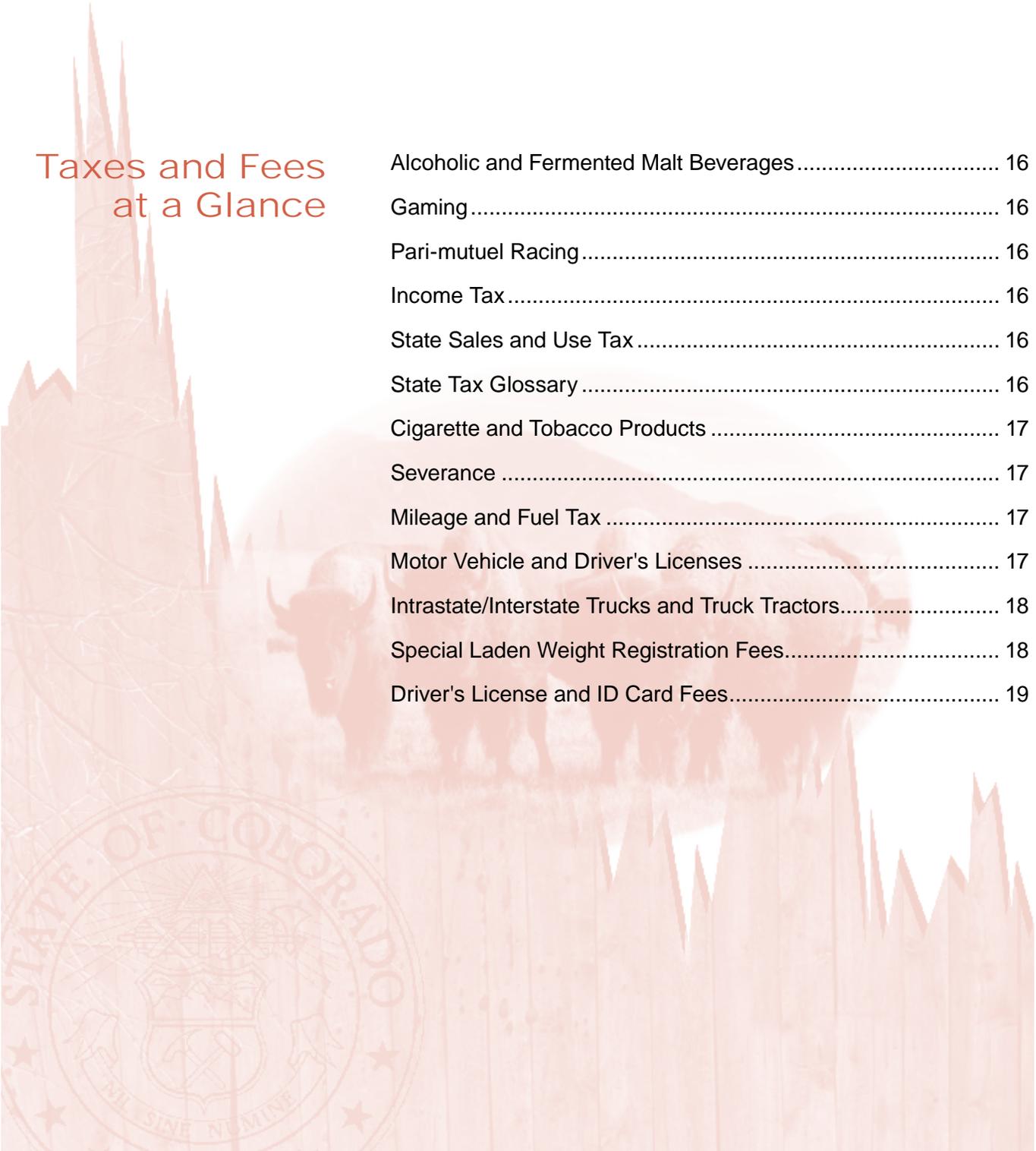
⁹ Consumer Use service became available during FY11. Retail Use service became available during FY12. Usage of each continues to increase.

¹⁰ Service became available during FY12 and usage continues to increase. Includes regular payments, estimated, extension, and reconciliation payments.



Taxes and Fees at a Glance

- Alcoholic and Fermented Malt Beverages 16
- Gaming 16
- Pari-mutuel Racing 16
- Income Tax 16
- State Sales and Use Tax 16
- State Tax Glossary 16
- Cigarette and Tobacco Products 17
- Severance 17
- Mileage and Fuel Tax 17
- Motor Vehicle and Driver's Licenses 17
- Intrastate/Interstate Trucks and Truck Tractors..... 18
- Special Laden Weight Registration Fees..... 18
- Driver's License and ID Card Fees..... 19





Alcohol and Fermented Malt Beverages:

Title 12, Articles 46, 47

Beer	8¢/gallon
Hard Cider (apple/pear)	8¢/gallon
Wine	7.33¢/liter ¹
Spiruous Liquors	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.

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.

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.

Income Tax:

Title 39, Article 22

Individuals, Fiduciaries, and 4.63% of Colorado Corporations 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.

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 currently given a discount of taxes due, to cover collection expenses of 2.22%.

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.

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.

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.

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

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

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

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

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

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

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

Special Laden Weight Registration Fees

In lieu of 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.

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 \$2.00 County Clerk Hire fee; \$1.50 Road and Bridge; 50¢ Motorist Insurance Identification Database; \$1.00 Emergency Medical Service Surcharge; 50¢ Emissions Program fee for tax classes B, C, and D; and 25¢ 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:

All Ages	\$21.00
Original/Renewal of Commercial License	\$35.00
Instruction Permit	\$14.00
Probationary License	\$5.60

Duplicate/Reissue of License:

First Duplicate/Reissue	\$7.50
Subsequent Duplicate/Reissue	\$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

Tax Class	Tax Base
A and B less than 16,000 lbs. (empty weight)	75% of Manufacturer's Suggested Retail Price
A and B 16,001 lbs. and over (empty weight)	Actual Purchase Price
C and D	85% of Manufacturer's Suggested Retail Price
F	Factory list price of the vehicle if: The vehicle was acquired prior to 1-1-97. 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. 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, 85% of the Manufacturer's Suggested Retail Price of the vehicle if: The vehicle is acquired on or after 1-1-97, 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. 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, 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.



The Division of Motor Vehicles (DMV) issues driver licenses, identification cards, and permits; regulates commercial driving schools; provides operations support for the statewide vehicle titling and registration system; enforces the State's auto emissions program; oversees the Motorist Insurance Identification Database program and Ignition Interlock Program; and verifies compliance with registration requirements for the federal International Registration Plan and International Fuel Tax Act programs.

Division of Motor Vehicles

Traffic Penalty Assessments	22
Motor Vehicle Titles Received	22
Motor Vehicle Emissions Licenses and Collections.....	22
Emissions Penalty Assessment Collections	22
Driver Record Administration.....	23
International Registration Plan Registrations and Collections...	23
Driver License Administration.....	24
Motor Vehicle Hearings	25
Other Hearings	25
Hearings Administration	25
Vehicle Registered, License Fees, and Specific Ownership Tax by County.....	26
Registered Vehicles by Type and County	27-28
Vehicle Registrations by Plate Type	29





The DMV includes the Titles & Registration Section, Driver's License Section, Emissions Section, Motor Vehicle Investigations Unit and Driver Control Section.

The DMV continues to look for convenient and easy ways to provide its services. At the Department of Revenue's web site, citizens can renew a driver's license or ID card online, add or change emergency contact information or change their address. There are also a number of counties that participate in the online vehicle registration renewal, which allows vehicle owners to renew one or several vehicles in a single transaction. To save time when visiting a driver's license office, schedule an appointment. Appointments can be scheduled online for all front range driver license offices.

The Division of Motor Vehicles has:

- issued 933,422 adult driver licenses
- issued 136,212 ID cards
- provided 73,893 driver records to the public
- received 1,608,557 vehicle title applications

Driver's License Locations

Full-Service Offices

Akron, Alamosa, Aurora, Boulder, Burlington, Canon City, Cheyenne Wells, 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, Wray, and Yuma

Limited Service Offices

Aurora, Castle Rock, Centennial, Colorado Springs (4 locations), Eads, Lakewood, Littleton, Leadville, Loveland, and Saguache

Air Care Colorado (Emissions) Testing Stations

Arvada, Aurora (1 location), Boulder, Broomfield, Castle Rock, Dacono, Denver (2 locations), Fort Collins, Golden, Greeley, Littleton (2 locations), Longmont, Loveland, Northglenn, Parker, and Sheridan



Traffic Penalty Assessments Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
Number of Penalty Assessments	171,735	156,265	125,396	111,740	94,275
Penalty Assessment Collections	\$21,063,780	\$20,111,056	\$16,647,496	\$14,508,038	\$12,660,209

Motor Vehicle Titles Received Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
Title Applications Received	1,452,418	1,430,621	1,471,503	1,561,184	1,608,557
Title Revenues ¹	\$4,565,401	\$4,479,655	\$4,720,286	\$4,493,764	\$5,147,382

Motor Vehicle Emissions Licenses and Collections Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
Licenses:					
Stations Licensed	74	77	83	75	87
Mechanics Licensed	467	493	579	355	683
Total Licenses in Force	541	570	662	430	770
Stations Renewed	56	39	64	67	81
Mechanics Renewed	147	182	200	151	245
Total Licenses Renewed	203	221	264	218	326
Collections:					
Station Licenses	\$935	\$715	\$1,330	\$730	\$1,355
Mechanic Licenses	3,855	3,820	6,080	4,190	6,085
Exempt Window Stickers	17,900	18,900	26,050	30,200	36,750
Vehicle Inspection Reports	218,323	232,982	261,062	296,458	290,887
Total Collections	\$241,013	\$256,417	\$294,522	\$331,578	\$335,077

Emissions Penalty Assessment Collections Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
	\$231,054	\$249,643	\$221,325	\$208,825	\$338,713

¹ Title Revenues include only state revenue collected. For each \$7.20 title fee, the state receives \$3.20 and \$4.00 is retained by the county. C.R.S. §42-6-138 (1) (a)



Driver Record Administration Fiscal Years 2008 - 2013

	2008	2009	2010	2011	2012	2013
Excessive Points	11,949	15,405	13,842	11,299	9,907	8,947
Adult Impaired Driving Arrests	31,821	32,979	29,599	26,876	26,062	26,859
License on Hold by Another State	3,707	3,811	3,597	4,146	3,953	3,675
DUI Convictions	4,917	4,435	4,956	4,515	4,318	4,125
Habitual Traffic Offender	4,072	4,462	4,247	3,387	3,279	3,265
Accident Without Insurance	2,303	1,368	1,483	1,670	1,876	1,258
Driving Without Insurance	34,068	29,244	26,359	27,481	26,075	24,417
Vehicular Assault/Homicide	143	117	160	171	195	156
Controlled Substance Convictions ¹	5,659	6,110	246	15	4	1
Underage Drinking and Driving	2,490	2,219	2,027	1,845	1,693	1,468
Underage Buy/Possess Alcohol ¹	6,118	5,733	2,233	1,361	1,149	846
Child Support Arrears	19,760	18,692	17,234	18,911	17,834	18,201
Unpaid Ticket/Failure to Appear in Court	106,634	98,676	95,456	84,370	81,085	78,868
All Others	46,737	40,317	40,031	39,642	37,678	37,573
Total Restraints	280,378	263,568	241,470	225,689	215,108	209,659
License Reinstatements Tendered ²	86,483	88,585	85,531	82,261	79,147	77,124
Reinstatement Fees Collected ³	\$5,188,993	\$7,807,578	\$8,105,236	\$7,880,033	\$7,622,656	\$7,346,642
Change of Address/Name	162,683	119,856	105,339	100,989	70,664	51,420
Driver Records						
Provided to Public	60,668	55,465	57,949	59,744	68,444	73,893
Provided to Courts	251,913	177,182	253,435	207,678	169,010	164,837

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*

International Registration Plan (IRP) Registrations and Collections Fiscal Years 2011 to 2013

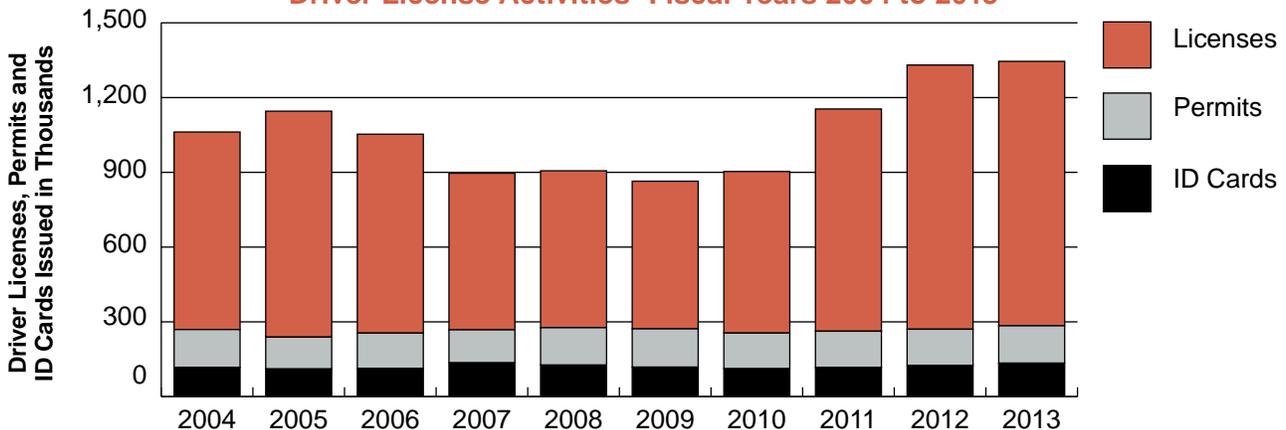
	2011	2012	2013
Total Number of Colorado-Based IRP Vehicles	19,587	20,331	19,404
Registration Fees Collected in Colorado that Remained in Colorado	\$12,369,814	\$14,601,355	\$17,161,716
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$37,638,016	\$43,757,475	\$37,627,469
Total IRP Collection for Colorado	\$50,007,830	\$58,358,830	\$54,789,185



Driver License Administration Fiscal Year 2013

Type of License Issued	State Offices	County Offices	Total
Adult License	779,667	153,755	933,422
Minor License	78,306	5,173	83,479
Commercial Driver License	42,714	1,730	44,444
Total Licenses Issued	900,687	160,658	1,061,345
Type of Permit Issued	State Offices	County Offices	Total
Adult	57,372	763	58,135
Minor	72,084	1,207	73,291
Motorcycle Instruction Permits	5,851	185	6,036
Commercial Driver Instruction Permits	12,070	329	12,399
Total Permits Issued	147,377	2,484	149,861
Total Licenses and Permits Issued	1,048,064	163,142	1,211,206
Documents Issued	State Offices	County Offices	Total
Total IDs In Force As Of June 30, 2013			610,658
Total Permits In Force As Of June 30, 2013			119,691
Total Regular Licenses In Force As Of June 30, 2013			3,679,267
Total CDL Licenses In Force As Of June 30, 2013			131,430
Total Motorcycle Endorsements In Force As Of June 30, 2013			378,206
Endorsements/Miscellaneous	State Offices	County Offices	Total
Motorcycle Endorsements	87,797	15,283	103,080
Colorado I.D. Cards	120,723	15,489	136,212
Organ Donors	786,585	120,320	906,905
Change of Name/Address	14,331	754	15,085
Examinations	State Offices	County Offices	Total
Written Tests Passed	113,976	2,137	116,113
Written Tests Failed	62,698	948	63,646
Driver Road Tests Passed	45,723	1,711	47,434
Driver Road Tests Failed	8,637	71	8,708
Physical Referrals	5,185	1,975	7,160
Special Re-Examinations	3,037	51	3,088
Voter Registration	128,125	30,537	158,662
Online Renewals - Driver's Licenses Issued	170,978	N/A	170,978
Online Renewals - ID Cards Issued	7,049	N/A	7,049
Renewal by Mail	4,308	N/A	4,308
Motor Vehicle Records (DL Offices Only)	92,662	7,107	99,769
Reinstatements (DL Offices Only)	78,121	N/A	78,121

Driver License Activities—Fiscal Years 2004 to 2013



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Licenses	793	907	798	628	630	593	648	892	1,060	1,061
Permits	152	128	142	132	150	154	143	146	146	150
ID Cards	117	111	113	136	127	118	112	117	125	136



Motor Vehicle Hearings Fiscal Years 2009 to 2013

Motor Vehicle Case Types and Counts	2009	2010	2011	2012	2013
Excessive Points	9,250	8,275	6,988	6,073	5,556
Express Consent	16,134	14,303	12,375	12,167	12,022
Driver License Compact	130	138	176	211	162
DUI Convictions	1,785	546	139	141	107
Habitual Traffic Offender	854	283	73	72	61
Insurance Related Restraints ¹	444	467	302	231	219
Vehicular Assault/Homicide	523	531	537	584	694
Controlled Substance/PDL ²	453	110			
Underage Drinking and Driving	287	271	206	192	150
Minor Buy/Possess Alcohol	34	36	24	19	14
Ignition Interlock	642	1,348	1,908	2,267	2,203
CDL Restraints	19	24	14	28	26
Extensions/Renewals	364	436	286	255	197
Other	374	556	498	470	456
Total Motor Vehicle Matters	31,293	27,324	23,526	22,710	21,867

Other Hearings

Other Case Types	2009	2010	2011	2012	2013
Liquor Division	7	6	13	10	5
Racing Division	20	5	1	12	19
Tax	6	5	8	11	3
Tobacco	2	1	11	7	5
Emissions	2	4	5	2	4
CDL and 3rd Party Testers	1	0	1	6	0
Automobile Salespersons	24	33	84	66	96
Gaming ³			1	1	0
Medical Marijuana Enforcement ³			1	4	0
Total Other Case Types	62	54	125	119	132

Hearings Administration

Items Processed	2009	2010	2011	2012	2013
Subpoenas	2,166	2,226	2,061	1,697	1,437
Hearing Notices	48,636	36,885	28,137	22,270	21,698
Incoming Calls	37,199	41,882	31,931	28,563	26,745
Hearing Reschedules ⁴		2,115	2,136	2,016	1,726
Transcript/Recording Requests ⁴		567	382	531	473
Total Items Processed	88,001	83,675	64,647	55,077	52,079

¹ Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings

² Beginning in FY2011 these cases were tracked as "Other"

³ Hearings for Gaming and Medical Marijuana Enforcement were not tracked prior to FY2011

⁴ Hearing Reschedules and Transcript/Recording Requests were not tracked prior to FY2010



Registered Vehicle, License Fees, and Specific Ownership Tax by County Calendar Year 2012

County	Registered Vehicle	License Fee ¹	Ownership Tax ²	County	Registered Vehicle	License Fee ¹	Ownership Tax ²
Adams	424,057	\$42,481,138	\$34,700,057	La Plata	69,862	\$5,916,863	\$5,400,047
Alamosa	18,984	1,733,515	1,163,271	Lake	9,801	870,269	571,395
Arapahoe	524,793	49,795,152	50,154,542	Larimer	317,616	26,769,027	25,635,951
Archuleta	18,818	1,637,693	1,334,048	Las Animas	20,421	2,104,365	1,840,355
Baca	7,233	584,743	384,803	Lincoln	7,815	668,373	437,810
Bent	5,799	484,660	284,904	Logan	27,002	2,355,180	1,717,938
Boulder	264,081	21,896,777	23,740,428	Mesa	176,969	17,086,343	15,222,984
Broomfield	52,918	4,449,025	5,700,250	Mineral	2,109	171,215	122,215
Chaffee	28,029	2,463,947	1,817,190	Moffat	20,465	1,860,207	1,595,954
Cheyenne	4,443	455,926	466,983	Montezuma	36,683	2,935,830	2,231,754
Clear Creek	15,483	1,394,434	1,233,885	Montrose	54,279	4,623,236	3,104,023
Conejos	12,416	991,609	598,672	Morgan	38,063	3,529,608	3,449,316
Costilla	5,877	454,522	241,578	Otero	23,030	1,972,635	1,236,356
Crowley	4,566	361,905	182,743	Ouray	7,916	664,591	565,757
Custer	8,188	722,804	512,285	Park	30,811	2,802,284	2,103,053
Delta	44,961	3,887,971	2,335,247	Phillips	7,531	680,589	604,823
Denver	498,269	43,597,620	43,838,846	Pitkin	22,181	2,123,918	2,698,821
Dolores	4,000	327,061	207,442	Prowers	16,165	1,390,607	913,500
Douglas	280,657	26,250,317	37,384,298	Pueblo	159,697	14,133,842	10,536,430
Eagle	62,662	5,742,664	6,457,449	Rio Blanco	12,486	1,158,112	1,287,919
El Paso	585,180	49,848,137	42,858,405	Rio Grande	18,143	1,652,992	1,140,111
Elbert	42,766	3,765,996	3,122,385	Routt	34,011	2,914,715	2,765,593
Fremont	53,661	4,616,223	3,001,326	Saguache	10,182	969,261	524,065
Garfield	74,036	7,668,896	7,589,469	San Juan	1,145	97,013	61,101
Gilpin	10,298	855,433	655,084	San Miguel	10,849	923,411	812,526
Grand	23,608	2,164,649	1,777,651	Sedgwick	4,121	348,131	241,218
Gunnison	22,085	1,789,879	1,361,989	Summit	34,831	3,150,041	3,347,228
Hinsdale	1,953	155,280	100,527	Teller	33,675	2,745,147	2,271,067
Huerfano	9,662	881,072	495,122	Washington	9,842	842,596	529,041
Jackson	3,587	315,881	197,677	Weld	296,624	28,664,448	27,103,924
Jefferson	544,739	46,059,974	48,774,833	Yuma	17,919	1,716,126	1,508,752
Kiowa	3,112	288,519	197,851	State Issued	38,810	N/A	N/A
Kit Carson	13,428	\$1,256,475	\$1,008,334	TOTAL	5,245,403	\$467,220,873	\$445,460,600

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

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



Registered Vehicles by Type and County Calendar Year 2012

County	Bus	Dealer	Farm Truck/ Tractor	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	675	2,699	1,236	4,041	77,525	14,377	2,306
Alamosa	55	107	1,054	199	4,215	505	123
Arapahoe	820	4,860	815	1,148	66,809	15,351	1,782
Archuleta	43	8	254	140	3,898	631	172
Baca	38	13	1,810	58	1,058	147	31
Bent	24	11	796	39	1,189	117	45
Boulder	570	1,274	889	506	34,300	10,502	1,454
Broomfield	27	249	22	71	6,888	1,960	256
Chaffee	125	89	258	265	6,197	1,157	332
Cheyenne	11	0	913	83	781	85	18
Clear Creek	39	0	58	62	3,482	689	180
Conejos	23	20	1,538	36	2,542	324	43
Costilla	9	14	542	15	1,477	163	45
Crowley	11	11	498	34	943	99	42
Custer	7	2	310	52	1,952	290	100
Delta	76	135	1,613	260	8,789	1,291	424
Denver	1,038	2,109	8	3,002	64,642	12,347	1,173
Dolores	10	12	595	25	699	110	26
Douglas	494	931	1,237	679	35,017	10,225	1,156
Eagle	256	41	213	440	12,644	2,142	323
El Paso	1,355	3,446	2,091	2,227	87,968	23,278	4,133
Elbert	64	27	1,448	307	9,546	1,362	427
Fremont	103	170	1,201	396	9,881	2,437	587
Garfield	201	250	775	974	17,202	2,247	477
Gilpin	16	0	70	39	2,363	486	131
Grand	92	15	332	244	5,643	765	223
Gunnison	75	71	352	164	4,639	891	134
Hinsdale	4	1	21	25	389	82	17
Huerfano	1	2	351	87	2,503	263	93
Jackson	5	9	332	38	874	69	41
Jefferson	747	2,089	677	1,314	84,164	22,838	3,535
Kiowa	16	0	735	43	423	49	13
Kit Carson	41	84	2,354	148	2,638	323	62
La Plata	180	232	1,224	334	14,259	2,831	491
Lake	23	0	15	74	2,618	280	68
Larimer	523	1,810	2,147	938	51,658	13,341	2,100
Las Animas	36	40	1,354	215	5,212	623	122
Lincoln	25	40	1,270	62	1,426	197	74
Logan	67	255	2,466	189	5,372	840	177
Mesa	256	978	2,015	1,369	41,074	5,915	1,635
Mineral	4	0	21	13	494	74	16
Moffat	37	89	726	217	4,064	551	159
Montezuma	95	141	2,542	209	8,105	1,033	292
Montrose	124	215	1,842	421	10,013	1,574	430
Morgan	111	151	2,686	335	8,256	1,060	262
Otero	33	79	1,733	116	5,131	753	147
Ouray	26	0	168	34	1,719	396	81
Park	19	12	224	128	7,746	1,318	434
Phillips	16	0	1,263	43	1,345	225	40
Pitkin	102	0	122	79	3,285	1,264	115
Prowers	53	272	1,689	124	3,624	416	81
Pueblo	279	913	1,432	729	34,817	5,727	1,243
Rio Blanco	45	21	698	152	3,410	266	63
Rio Grande	50	23	1,566	166	3,820	487	114
Routt	174	53	787	298	6,391	1,345	261
Saguache	27	0	1,158	69	2,341	286	81
San Juan	6	0	0	8	334	77	18
San Miguel	28	7	145	94	2,378	605	84
Sedgwick	9	16	622	22	835	97	28
Summit	161	55	25	268	7,137	1,326	289
Teller	60	27	175	153	6,476	1,609	473
Washington	15	13	2,437	60	1,238	201	33
Weld	384	1,717	7,876	2,873	61,657	10,753	1,790
Yuma	56	108	2,865	169	3,418	463	68
State Issued	1,465	0	33	723	9,428	448	349
Totals	11,560	26,016	68,724	27,845	882,361	183,983	31,522



Registered Vehicles by Type and County (Continued)

Calendar Year 2012

County	Recreational Special Mobile Special Use						Totals
	Passenger	Public Utility	Truck	Machinery	Truck	Trailer	
Adams	255,737	19	2,026	21,304	877	41,235	424,057
Alamosa	8,522	0	181	410	25	3,588	18,984
Arapahoe	395,977	0	2,148	4,937	206	29,940	524,793
Archuleta	7,799	7	1,111	398	18	4,339	18,818
Baca	2,142	0	12	98	11	1,815	7,233
Bent	2,246	0	22	41	0	1,269	5,799
Boulder	192,164	0	603	2,456	133	19,230	264,081
Broomfield	39,538	0	195	296	54	3,362	52,918
Chaffee	12,710	0	373	428	40	6,055	28,029
Cheyenne	1,205	3	12	112	9	1,211	4,443
Clear Creek	8,722	0	163	139	13	1,936	15,483
Conejos	5,111	0	45	33	4	2,697	12,416
Costilla	2,535	0	17	12	0	1,048	5,877
Crowley	1,783	0	20	64	4	1,057	4,566
Custer	3,179	0	59	83	28	2,126	8,188
Delta	18,659	8	2,749	300	32	10,625	44,961
Denver	389,279	0	531	6,701	218	17,221	498,269
Dolores	1,285	1	84	61	0	1,092	4,000
Douglas	203,580	48	1,136	2,423	101	23,630	280,657
Eagle	38,928	1	174	690	74	6,736	62,662
El Paso	392,857	28	9,121	6,932	429	51,315	585,180
Elbert	18,826	0	435	665	6	9,653	42,766
Fremont	24,700	2	2,759	961	52	10,412	53,661
Garfield	34,314	21	1,697	2,926	154	12,798	74,036
Gilpin	5,507	0	153	116	0	1,417	10,298
Grand	10,681	9	186	567	42	4,809	23,608
Gunnison	10,156	2	777	289	26	4,509	22,085
Hinsdale	872	1	4	26	0	511	1,953
Huerfano	4,284	0	47	88	7	1,936	9,662
Jackson	1,074	3	41	96	9	996	3,587
Jefferson	370,634	0	4,818	3,506	142	50,275	544,739
Kiowa	830	0	20	45	2	936	3,112
Kit Carson	4,385	5	25	170	13	3,180	13,428
La Plata	32,801	25	2,738	1,824	38	12,885	69,862
Lake	5,016	0	186	85	26	1,410	9,801
Larimer	196,224	17	5,344	4,438	181	38,895	317,616
Las Animas	8,562	0	48	474	25	3,710	20,421
Lincoln	2,854	10	25	47	4	1,781	7,815
Logan	11,759	2	102	365	20	5,388	27,002
Mesa	83,604	4	2,945	4,458	122	32,594	176,969
Mineral	889	0	9	11	0	578	2,109
Moffat	7,089	1	1,572	557	18	5,385	20,465
Montezuma	14,633	11	266	585	13	8,758	36,683
Montrose	23,518	12	3,535	694	68	11,833	54,279
Morgan	17,108	12	382	761	33	6,906	38,063
Otero	10,679	12	139	175	12	4,021	23,030
Ouray	3,803	0	83	71	5	1,530	7,916
Park	14,560	0	249	111	64	5,946	30,811
Phillips	2,730	11	5	40	11	1,802	7,531
Pitkin	14,986	0	38	179	1	2,010	22,181
Prowers	6,389	2	108	223	1	3,183	16,165
Pueblo	90,001	34	1,324	2,165	178	20,855	159,697
Rio Blanco	3,480	7	158	592	14	3,580	12,486
Rio Grande	7,123	0	510	164	34	4,086	18,143
Routt	16,743	10	1,255	679	49	5,966	34,011
Saguache	3,905	0	50	37	12	2,216	10,182
San Juan	506	0	13	12	0	171	1,145
San Miguel	5,594	0	34	234	20	1,626	10,849
Sedgwick	1,563	3	12	29	0	885	4,121
Summit	20,938	0	65	515	47	4,005	34,831
Teller	17,129	0	1,300	265	38	5,970	33,675
Washington	3,157	15	20	101	12	2,540	9,842
Weld	153,137	2	1,902	10,697	474	43,362	296,624
Yuma	5,885	4	24	285	21	4,553	17,919
State Issued	24,194	0	88	644	5	1,433	38,810
Totals	3,280,780	352	56,273	88,890	4,275	582,822	5,245,403



Vehicle Registrations by Plate Type Calendar Year 2012

Plates	Number of Plates	Plates	Number of Plates
Adopt a Shelter Pet	6,274	Livery	1,574
Agriculture & Natural Resources	1,546	Low Power Scooter	5,367
Air Force Academy	417	Low Speed Electric	121
Air Force Commemorative	12,367	Masonic Family	1,190
Air Force Cross	11	Medal of Honor	4
Alive at 25	57	Metropolitan State College	802
Always Buy Colorado	213	Motorcycle Regular	167,173
American Indian	1,819	Motorcycle Regular Personalized	2,783
Boy Scouts	1,150	Motor Home	27,952
Breast Cancer Awareness	34,108	Naval Reserve	453
Bronze Star	1,272	Navy Cross	6
Bronze Star for Valor	181	NORAD Command Commemorative	1,181
Bus	6,558	Passenger Designer	127,220
Call Letters	2,379	Passenger Designer Personalized	11,676
City	19,508	Passenger Regular	2,546,869
Collector	97,849	Passenger Regular Personalized	28,098
Colorado Avalanche ¹	870	Pearl Harbor Survivor	39
Colorado Carbon Fund	986	Persons with Disabilities	39,514
Colorado College	858	Pioneer	36,644
Colorado Horse Development Authority	1,942	Political Delegation	160
Colorado Mesa University	682	Protective Order of Elks	736
Colorado National Guard	680	Public Utilities Commission	359
Colorado School of Mines	1,871	Purple Heart	4,446
Colorado Ski Country	8,087	Raptor	2,939
Colorado State University	4,274	Recreational Truck	51,200
Colorado State University at Pueblo	336	Regis University	723
Columbine	108,451	Rental	39,062
County	22,282	Share the Road	4,826
Craig Hospital ¹	242	Silver Star	143
Dealer Demo	13,895	Special Use Truck	3,685
Dealer Full Use	7,089	Street Rod	767
Dealer In-Transit	3,580	Special Mobile Machinery Dealer Demo	9
Dealer Motorcycle	757	Special Mobile Machinery / Exempt	76,051
Dealer Motorcycle Full Use	245	State of Colorado	9,326
Denver Broncos Charities	10,708	State Parks	812
Denver Firefighters	1,191	Support Public Education	700
Denver Nuggets ¹	287	Taxicab ¹	1,736
Disabled Veteran	19,668	Trailer Utility	472,592
Disabled Veteran Handicap	3,367	Trailer Camper	62,555
Distinguished Service Cross	7	Trailer Coach	30,962
Donate Life	3,476	Trailer Multi-Purpose	447
Fallen Air Force	14	U.S. Air Force	4,545
Fallen Army	113	U.S. Army	8,331
Fallen Coast Guard	0	U.S. Army Fourth Infantry Division	569
Fallen Marines	27	U.S. Army Special Forces	396
Fallen Navy	14	U.S. Army Tenth Mountain Division	12,451
Farm	67,822	U.S. Coast Guard	554
Firefighter	17,843	U.S. Marine Corps	13,886
Fleets	42,459	U.S. Navy	4,667
Former Prisoner of War	213	U.S. Olympic Committee	27
Girl Scouts ¹	171	U.S. Support the Troops	6,767
Greyhound Lovers	3,851	University of Colorado	10,331
GVW Truck/Tractor	21,730	University of Colorado at Colorado Springs	98
Honorably Discharged Veteran	49,960	University of Denver	1,107
Horseless Carriage	4,387	University of Northern Colorado	1,416
Italian - American Heritage	2,785	Veteran of Afghanistan War	609
Juvenile Diabetes ¹	494	Veteran of Iraq War	1,134
Kids First	1,699	Vietnam War Veteran	8,635
Knights of Columbus	643	Western State College	681
Korean War Veteran	675	World War II ¹	128
Light Truck Designer	26,553		
Light Truck Designer Personalized	2,041		
Light Truck Regular	708,088		
Light Truck Regular Personalized	5,817		
		Total	5,198,173

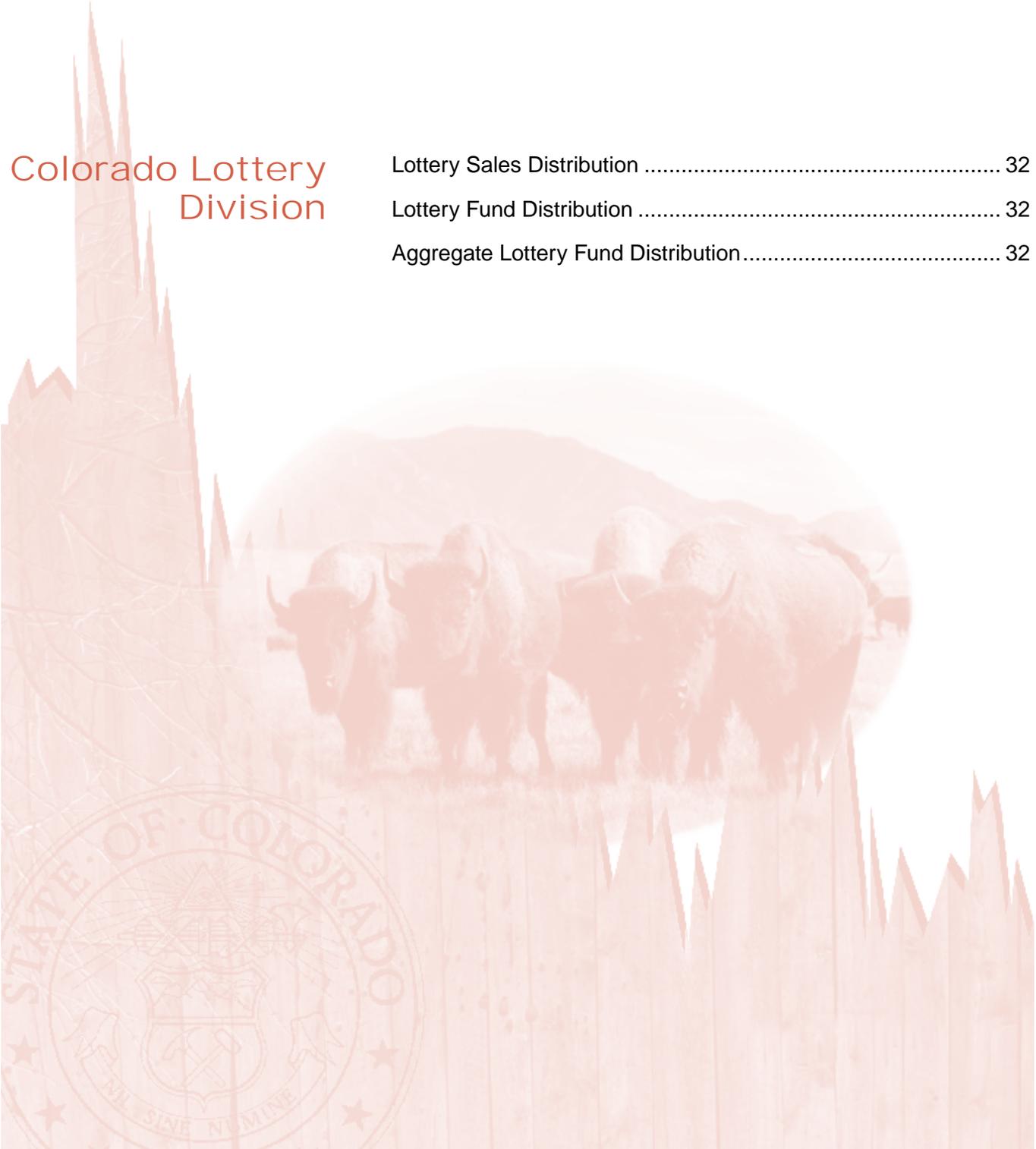
¹ Indicates the license plate type became available since the calendar year 2011 report.



The Colorado Lottery Division creates and sells Lottery games of chance that are held to the highest standards of public confidence, integrity, entertainment and efficiency, in order to maximize revenue for the Lottery beneficiaries and the people of Colorado.

Colorado Lottery Division

Lottery Sales Distribution	32
Lottery Fund Distribution	32
Aggregate Lottery Fund Distribution	32





Profits from the sale of Colorado Lottery games help to improve the quality of life in our state. The Lottery Division has returned \$2.52 billion since it was established. Lottery proceeds percentage has increased from 22.60 percent in FY12 to 23.95 percent in FY13. Lottery proceeds support Great Outdoors Colorado, the Conservation Trust Fund and Colorado State Parks, which includes recreation, open space, conservation education, wildlife project and schools.

The Colorado Lottery posted record annual sales thanks to record-setting Powerball jackpots in May and another record year of Scratch ticket sales.

The following is a summary of another record year:

- Gross Sales: \$566.3 million
- Total Proceeds: \$135.6 million
- Funds Distribution:
 - Conservation Trust Fund: \$54.2 million
 - Great Outdoors Colorado: \$59.2 million
 - Parks & Outdoor Recreation: \$13.6 million
 - Public School Capital Construction Assistance Fund: \$8.6 million
 - Total Proceeds (1983-2013): \$2.52 billion

Lottery Offices

Denver
Fort Collins¹
Grand Junction¹
Pueblo (headquarters)

¹ Regional Service Center



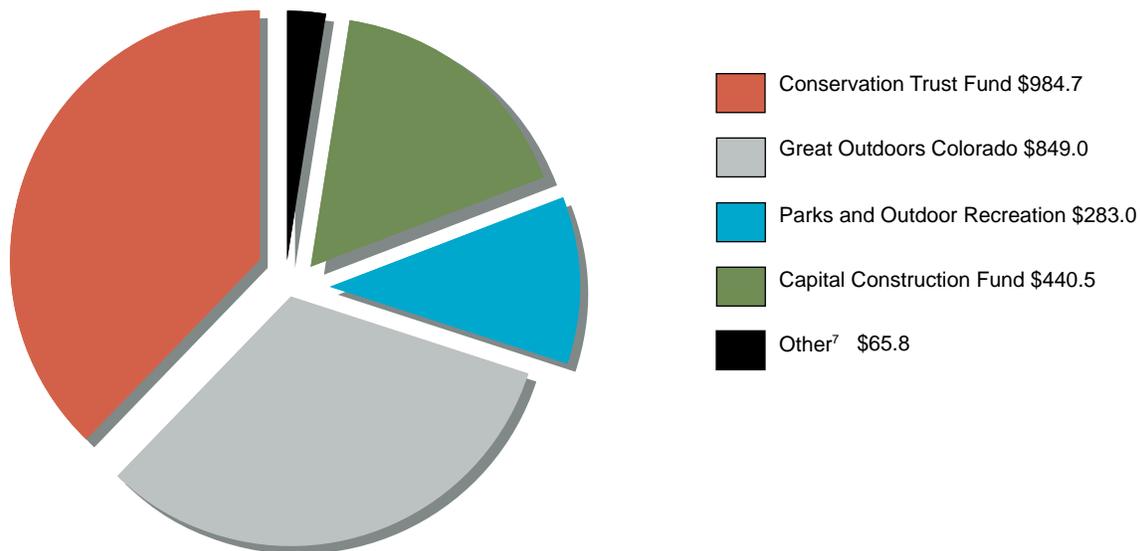
Lottery Sales Distribution—(millions of dollars) Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
Cash 5	\$20.8	\$21.3	\$19.2	\$19.5	\$21.3
Lotto	43.6	41.6	39.3	33.3	32.6
Powerball	100.7	101.6	70.0	81.9	116.7
Scratch	328.3	328.1	344.9	364.2	368.6
MatchPlay ¹		6.2	11.4	9.3	0.0
Mega Millions ²		2.4	25.1	37.1	23.2
Raffle ³			9.0		2.0
Pick 3 ⁴					1.9
Total	\$493.4	\$501.2	\$518.9	\$545.3	\$566.3

Lottery Fund Distribution—(millions of dollars) Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
Conservation Trust Fund	\$47.8	\$45.2	\$45.3	\$49.3	\$54.2
Great Outdoors Colorado	54.1	56.4	56.0	57.1	59.2
Parks & Outdoor Recreation	12.0	11.3	11.3	12.3	13.6
Lottery Contingency Reserve Fund ⁵	N/A	N/A	N/A	N/A	N/A
Public School Capital Construction Fund ⁶	5.5	0.1	0.7	4.6	8.6
General Fund	0.0	0.0	0.0	0.0	0.0
Capital Construction Fund	0.0	0.0	0.0	0.0	0.0
Totals	\$119.4	\$113.0	\$113.3	\$123.3	\$135.6

Aggregate Lottery Fund Distribution—(millions of dollars) Fiscal Years 1983 to 2013



¹ MatchPlay began February 21, 2010 and ended June 29, 2012

² Mega Millions began May 16, 2010

³ Holiday Raffle ran most recently between October 1, 2012 and January 1, 2013

⁴ Pick 3 began April 28, 2013

⁵ This fund replaced the State Public School Fund in 2008 and existed for one year

⁶ This fund replaced the Lottery Contingency Reserve Fund in 2009

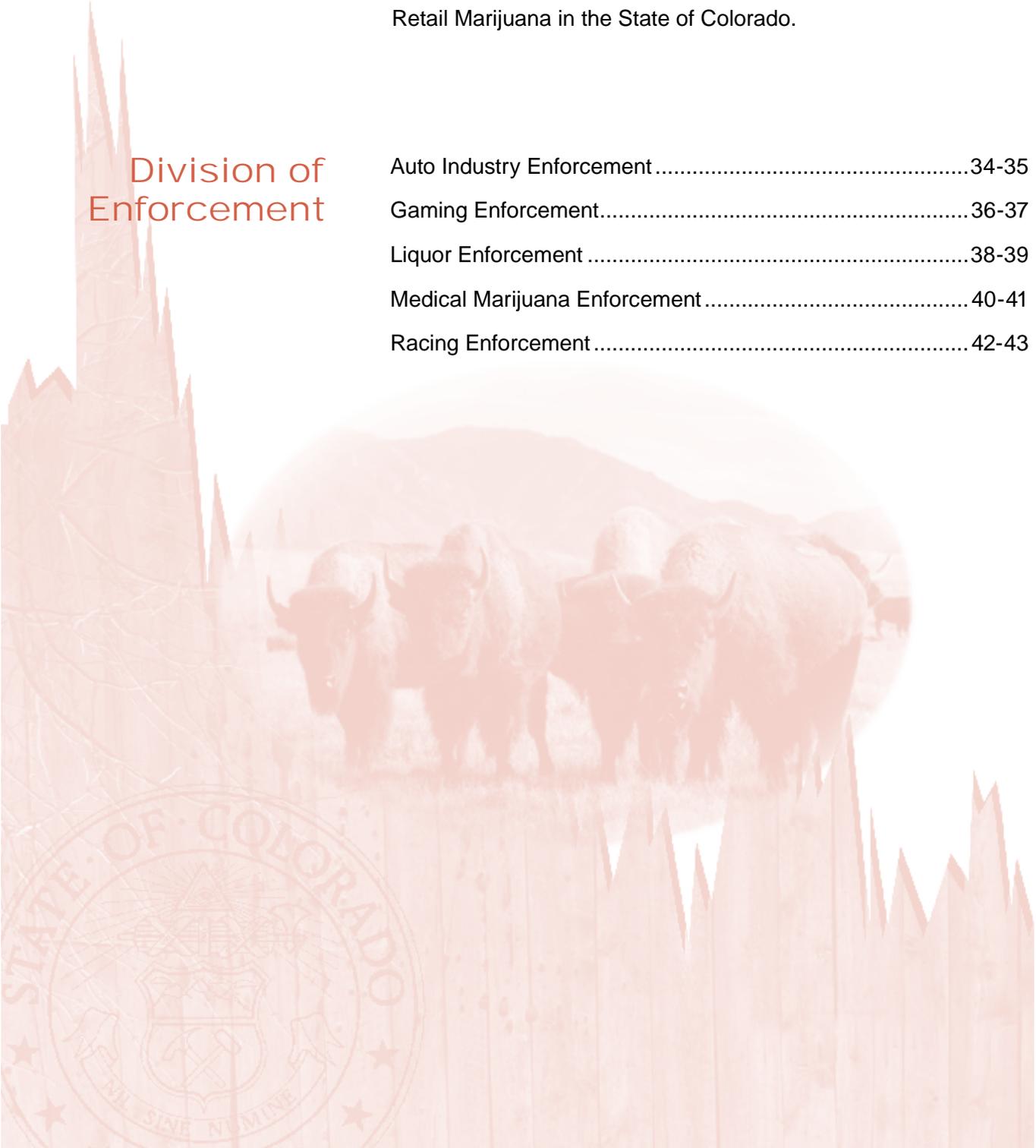
⁷ The Other category includes General Fund, State Public School Fund, Lottery Contingency Reserve Fund and Public School Capital Construction Fund distributions



The Division of Enforcement is responsible for licensing, regulation and law enforcement of Limited Stakes Gaming, Racing, Liquor and Tobacco, Auto Dealers and Medical and Retail Marijuana in the State of Colorado.

Division of Enforcement

- Auto Industry Enforcement 34-35
- Gaming Enforcement..... 36-37
- Liquor Enforcement 38-39
- Medical Marijuana Enforcement 40-41
- Racing Enforcement..... 42-43





Auto Industry Enforcement includes the Auto Industry Section, which regulates the Motor Vehicle and Powersports Industry with emphasis on education, compliance and enforcement of applicable laws and regulations. This group strives to foster an honest and healthy industry within the state and to ensure consumer confidence for the manufacture, distribution and sale of all vehicles within the Auto Industry's jurisdiction.

Activity during Fiscal Year 2013:

- 18,699 Dealer and Salesperson Licenses issued
- \$135,000 imposed for fines on licensed dealers and salespeople

Auto Industry Field Offices

Colorado Springs
Fort Collins
Grand Junction



Auto Industry Enforcement Fiscal Years 2009 to 2013

Licensing Activity	2009	2010	2011	2012	2013
Dealer Licenses Processed ¹	5,170	4,663	4,466	4,493	4,343
Dealer License Revenues	\$1,154,500	\$1,791,261	\$1,255,549	\$1,316,604	\$1,661,306
Salesperson Licenses Processed ²	15,099	13,645	13,186	13,566	14,356
Salesperson License Revenues	\$1,055,235	\$1,633,225	\$1,074,576	\$1,177,800	\$1,544,030

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 Fiscal Year 2013

License Types	2013 Licenses	License Types	2013 Licenses
Buyer Agent–Original	1	Wholesale Auction–Powersports–Original	0
Buyer Agent–Renewal	8	Wholesale Auction–Powersports–Renewal	0
Dealers–New–Original	30	Wholesalers–Original	28
Dealers–New–Renewal	600	Wholesalers–Renewal	332
Dealers–New–Powersports–Original	7	Wholesalers–Powersports–Original	0
Dealers–New–Powersports–Renewal	76	Wholesalers–Powersports–Renewal	0
Dealers–Used–Original	120	Additional Location	352
Dealers–Used–Renewal	1,220	Powersports–Additional Location	0
Dealers–Used–Powersports–Original	5	Ownership Change	73
Dealers–Used–Powersports–Renewal	51	Powersports–Ownership Change	4
Manufacturers–Original	31	Name Change	57
Manufacturers–Renewal	216	Powersports–Name Change	0
Manufacturers–Powersports–Original	1	Off-Premise	435
Manufacturers–Powersports–Renewal	4	Powersports–Off Premise	0
Manufacturers Distributor–Original	6	Address Change	161
Manufacturers Distributor–Renewal	39	Powersports–Address Change	6
Manufacturers Distributor–Powersports–Original	1	Class Change	27
Manufacturers Distributor–Powersports–Renewal	1	Powersports–Class Change	0
Manufacturer Distributor Branch–Original	0	Temp Out of State–Dealer	0
Manufacturer Distributor Branch–Renewal	0		
Manufacturer Distributor Branch–Powersports Original	0	Sub-Total	4,343
Manufacturer Distributor Branch–Powersports–Renewal	0	Salespersons–Original	3,710
Manufacturers Rep–Original	131	Salespersons–Renewal	7,153
Manufacturers Rep–Renewal	314	Salespersons–Multiple	1,157
Manufacturers Rep–Powersports–Original	0	Salespersons–Reissue	2,336
Manufacturers Rep–Powersports–Renewal	0		
Wholesale Auction–Original	2	Sub-Total	14,356
Wholesale Auction–Renewal	4	Totals	18,699

Investigation Activity

	FY 2013
Consumer Complaints Received	1,234
Investigations Completed	1,304
Consumer Harm	\$18,498,336.50
Violations/Founded Complaints	673
Criminal Summonses Issued	22
Cases Presented to the Dealer Board	135
Warning Letters Issued	175
Verbal Warning Issued	326
Criminal Cases Referred to Another Agency	15
Compliance Inspections	36
Background Investigations Initiated	936
Background Investigations Completed	1,012

Dealer Board Fines Fiscal Year 2013

Fines in Abeyance	Fines Imposed	Payments
\$316,000	\$135,000	\$88,525



Gaming Enforcement is responsible for the regulation and enforcement of limited gaming. This group works closely with the gaming industry to license casinos and casino employees, conducts revenue and compliance audits, oversees all gaming system technology and applications and monitors all gaming devices and related media in Central City, Black Hawk and Cripple Creek.

The following is a summary of some information:

- \$104.7 million in gaming tax revenues collected
- \$92.7 million distributed to constitutional and statutory fund recipients

Limited Stakes Gaming Offices

Central City/Black Hawk
Cripple Creek
Golden (headquarters)



Limited Stakes Gaming Revenues and Expenditures ¹

Fiscal Year 2013

Limited Gaming Revenues ²	\$104,654,679
plus Fiscal Year 2012 Escrow	3,340,325
Less:	
Division of Gaming and Limited Gaming	
Control Commission Expenditures	(12,872,721)
Fiscal Year 2013 Escrow	(2,435,468)
Net Total Available for Distribution	\$92,686,815

Limited Stakes Gaming Fund Distribution

Fiscal Years 2009 to 2013

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Limited Gaming Revenue	\$97,445,021	\$110,809,510	\$105,949,859	\$103,557,500	\$104,644,974
Commission/Division Expenses	11,251,725	12,372,539	12,097,096	12,305,062	12,872,721
Total Amount Distributed	85,281,086	96,742,401	95,327,351	91,197,386	92,686,815
State General Fund	2,811,210	16,200,000	20,400,269	20,304,942	12,102,134
Local Government Gaming Impact Fund	5,543,271	3,772,780	3,600,806	3,314,827	5,000,000
Department of Transportation	10,127,274	0	0	0	0
Tourism Promotion Fund	15,578,699	14,208,015	12,002,686	11,049,424	15,000,000
State Historical Society	23,878,704	24,867,360	24,195,009	23,127,355	23,633,195
State Council on the Arts Cash Fund	1,200,026	1,121,726	0	0	0
Film Incentives Cash Fund	180,011	407,997	240,054	220,989	500,000
New Jobs Incentives Cash Fund	1,400,052	1,291,231	0	0	0
Bioscience Discovery Evaluation Grant Program	4,500,000	5,500,000	4,320,967	3,977,793	5,500,000
Clean Energy Fund	0	0	0	0	0
Office of Economic Development Film Commission	300,000	0	0	0	0
Innovative Higher Ed Research Fund	1,000,000	1,904,251	1,680,376	1,546,920	2,100,000
Creative Industries Cash Fund			960,215	883,954	2,000,000
Limited Gaming Counties:					
Gilpin County	\$8,196,195	\$8,720,983	\$8,544,294	\$8,196,996	\$8,364,125
Teller County	2,037,536	1,936,457	1,824,995	1,714,728	1,764,387
Limited Gaming Cities:					
City of Black Hawk	\$6,056,663	\$6,516,136	\$6,352,054	\$6,048,629	\$6,174,172
Central City	773,499	751,350	768,192	782,200	795,932
City of Cripple Creek	1,697,946	1,613,714	1,520,829	1,428,940	1,470,322

Revenue Distribution Resulting From Amendment 50 ³

Fiscal Years 2010 to 2013

	FY 2010	FY 2011	FY 2012	FY 2013
Cities of Black Hawk, Central City and Cripple Creek	793,040	891,661	859,969	828,255
Gilpin and Teller Counties	951,648	1,069,993	1,031,963	993,906
Community College System	6,185,713	6,954,952	6,707,757	6,460,388
Total Due to Extended Gaming Recipients	\$7,930,401	\$8,916,605	\$8,599,689	\$8,282,549

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

² Includes \$9,705 of interest income in the Extended Gaming Fund during FY 2013

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.



Liquor Enforcement includes Liquor, which is responsible for enforcing criminal and administrative sanctions per state law. This group strives to ensure a uniform statewide enforcement effort that includes license compliance inspections, training classes for local law enforcement, local licensing authorities, liquor industry and interested public groups. For fiscal year 2013 there were 12,816 liquor licenses in force.

Liquor Enforcement Offices

Colorado Springs
 Grand Junction
 Greeley
 Lakewood (headquarters)

Liquor Licenses in Force by Type
 Fiscal years 2009 to 2013

	2009	2010	2011	2012	2013
3.2% Beer Importers License (non-resident)	14	15	11	11	10
3.2% Beer Manufacturer	6	6	6	5	6
3.2% Beer Manufacturer (non-resident)	6	5	6	7	6
3.2% Retail Beer	1,693	1,707	1,667	1,552	1,582
3.2% Special Events Permit	67	73	134	26	11
3.2% Wholesale Beer	40	42	40	34	38
Arts Liquor	49	48	53	45	51
Bed and Breakfast Permit	55	59	60	56	51
Beer and Wine	424	464	485	482	499
Beer, Wine, & Spiritous Liquor Special Events Permit	3,189	2,670	3,136	1,209	443
Brew Pub	84	89	90	91	102
Club Liquor	197	196	193	187	186
Hotel & Restaurant Liquor	4,294	4,481	4,525	4,370	4,385
Hotel & Restaurant--Optional Premises	254	258	244	226	228
Importer--Malt Liquor	61	65	64	63	66
Importer--Vinous & Spiritous Liquor	435	456	437	432	422
Limited Winery	119	143	146	147	132
Liquor-License Drug Store	11	13	14	10	14
Malt Liquor Manufacturer (non-resident)	27	23	25	26	25
Manufacturer--Brewery	28	36	46	60	88
Manufacturer--Distillery/Rectifier	13	16	22	33	38
Manufacturer--Winery	5	2	1	2	5
Optional Premises	59	60	63	61	60
Public Transportation Liquor	30	28	27	28	26
Racetrack Liquor	6	6	6	4	4
Resort Complex	12	13	15	15	14
Retail Gaming Tavern	20	20	24	22	22
Retail Liquor Store	1,600	1,639	1,608	1,517	1,552
Tavern Liquor	1,415	1,453	1,436	1,391	1,344
Wholesale Beer	70	79	93	102	128
Wholesale Liquor	90	100	109	117	118
Wine Delivery Permit	1,055	1,164	1,149	1,184	1,160
Total Licenses	15,428	15,429	15,935	13,515	12,816



Violations of the Liquor Code and 3.2% Beer Act Fiscal Years 2009 to 2013

Actions	2009	2010	2011	2012	2013
State Administrative Actions	320	296	369	278	424
State Revocations	1	0	4	3	0
State Suspensions	115	152	163	51	70
State Denials	3	1	0	1	1
Division-Filed Court Cases	512	466	784	756	1,042
Division-Assisted Local Hearings	13	5	6	6	12
Totals	964	920	1,326	1,095	1,549

Active County-Issued State Liquor Licenses Fiscal Years 2009 to 2013

County	2009	2010	2011	2012	2013	County	2009	2010	2011	2012	2013
Adams	555	552	553	534	554	Lake	33	34	28	27	25
Alamosa	49	52	47	48	45	Larimer	577	587	592	569	578
Arapahoe	877	917	912	862	869	Las Animas	64	63	63	59	56
Archuleta	54	62	59	50	48	Lincoln	17	19	19	17	17
Baca	11	10	10	8	9	Logan	42	41	38	36	38
Bent	15	15	12	11	10	Mesa	245	258	255	228	229
Boulder	554	582	579	553	551	Mineral	20	20	20	17	18
Broomfield	88	89	91	92	115	Moffat	40	40	39	38	37
Chaffee	85	82	83	73	75	Montezuma	62	63	62	58	60
Cheyenne	10	7	7	7	7	Montrose	82	84	77	73	66
Clear Creek	44	46	46	44	38	Morgan	60	62	60	58	59
Conejos	19	18	17	18	16	Otero	54	57	52	41	38
Costilla	18	18	16	13	13	Ouray	49	53	46	42	36
Crowley	7	8	8	6	5	Park	48	50	46	36	36
Custer	24	24	24	21	16	Phillips	13	13	13	13	14
Delta	74	76	77	67	69	Pitkin	147	158	159	148	145
Denver	1,512	1,555	1,598	1,586	1,597	Prowers	40	39	36	33	32
Dolores	12	14	15	12	13	Pueblo	348	348	352	332	310
Douglas	352	378	383	354	374	Rio Blanco	32	30	31	27	29
Eagle	274	281	289	280	274	Rio Grande	39	37	38	36	34
El Paso	939	961	949	891	908	Routt	140	148	144	134	126
Elbert	17	22	26	24	23	Saguache	19	22	19	18	17
Fremont	86	90	88	95	87	San Juan	23	22	23	21	19
Garfield	191	198	203	187	185	San Miguel	65	66	62	58	64
Gilpin	33	36	41	34	35	Sedgwick	11	12	10	11	9
Grand	116	120	124	113	115	Summit	213	222	225	207	223
Gunnison	122	121	125	115	116	Teller	63	66	79	68	69
Hinsdale	16	17	17	15	15	Washington	10	10	8	8	6
Huerfano	39	37	36	40	40	Weld	350	370	366	361	361
Jackson	13	13	13	12	12	Yuma	29	27	30	28	23
Jefferson	868	883	871	839	855	State Totals	10,187	10,485	10,490	9,974	10,042
Kiowa	4	4	4	3	3	Special Event Licenses					
Kit Carson	22	22	23	22	23	Liquor	3,189	2,670	3,136	1,209	443
La Plata	152	154	152	143	153	3.2% Beer	67	73	134	26	11



Medical Marijuana Enforcement is responsible for licensing and regulating the Medical Marijuana Industry. This group works closely with stakeholders and the community to ensure compliance with state laws and to build relationships in an effort to ensure public safety and provide Colorado with a well regulated Medical Marijuana Industry.

The following is a summary of licenses issued and revenue:

- 452 center and infused product business licenses issued, 488 associated optional premises cultivation business licenses issued.
- \$3,174,750 license fee revenue collected.

Medical Marijuana Enforcement Offices

Denver (headquarters)



Medical Marijuana Enforcement Section Fiscal Years 2012 and 2013

Licensing Activity	2012	2013
Medical Marijuana Center Business Licenses Issued	273	372
Medical Marijuana Center Business License Fee Revenues	\$1,410,250	\$1,612,750
Medical Marijuana-Infused Product Business Licenses Issued	38	80
Medical Marijuana-Infused Product Business License Fee Revenues	\$222,750	\$220,000
Medical Marijuana Optional Premises Cultivation Business Licenses Issued		488
Medical Marijuana Optional Premises Cultivation Business License Fee Revenues		\$1,342,000

Medical Marijuana Enforcement Section Fiscal Years 2012 and 2013

	Active Centers ¹	All Business Licensing Activity ²	
		Licenses Issued	Applications Pending
Adams	11	7	4
Alamosa	1	0	1
Arapahoe	11	6	5
Archuleta	1	1	0
Boulder	45	11	34
Chaffee	4	4	0
Clear Creek	8	6	2
Costilla	2	2	0
Denver	205	148	57
Douglas	0	0	0
Eagle	6	3	3
El Paso	92	84	8
Fremont	3	3	0
Garfield	15	11	4
Gilpin	4	2	2
Grand	1	1	0
Gunnison	3	2	1
Jefferson	28	23	5
La Plata	8	6	2
Lake	2	2	0
Larimer	3	2	1
Mesa	1	1	0
Moffatt	1	0	1
Montezuma	5	4	1
Montrose	2	2	0
Ouray	1	1	0
Park	4	4	0
Pitkin	7	4	3
Pueblo	8	6	2
Routt	4	3	1
Saguache	1	1	0
San Juan	0	0	0
San Miguel	4	3	1
Sedgwick	1	0	1
Summit	8	7	1
Teller	1	0	1
Weld	6	4	2
Yuma	0	0	0
Total	507	364	143

¹ Active centers include those with both issued licenses and pending applications.

² Includes licenses and pending applications for centers, cultivations, and manufacturers.



Racing Enforcement is responsible for regulatory, enforcement and pari-mutuel tax collecting of pari-mutuel horse and greyhound racing. The major functions of the Racing group are to promote racing and the recreational, entertainment and commercial benefits derived from it, to establish high standards of sport and fair-play, to promote the health and safety of the animals involved in racing and to foster honest and fair-dealing in the industry.

The following is a summary of information:

- 39 Horse and 0 Greyhound race days regulated during calendar year 2012
- \$600,262 collected in racing related taxes

Racing Enforcement Offices

Aurora¹
Lakewood (headquarters)

¹Seasonal Offices



Racing Events Pari-mutuel Comparative Data Calendar Years 2008 to 2012

Number of Live Racing Days	2008	2009	2010	2011	2012
Horse Racing	36	36	39	40	39
Greyhound Racing	126	0	0	0	0
Total	162	36	39	40	39

Pari-mutuel Sales ¹

Horse Racing	\$59,674,385	\$50,162,287	\$48,463,460	\$48,063,003	\$45,852,063
Greyhound Racing	31,081,863	14,054,240	28,971,896	31,686,653	34,182,957
Total	\$90,756,248	\$64,216,527	\$77,435,356	\$79,749,656	\$80,035,020

State Pari-mutuel Tax Collections

Horse Racing	\$447,181	\$365,452	\$345,011	\$360,473	\$343,890
Greyhound Racing	1,121,420	105,407	217,288	237,650	256,372
Total	\$1,568,600	\$470,859	\$562,299	\$598,123	\$600,262

¹ Includes off-track-betting figures

Licensed Racetrack

Horse Track

Arapahoe Park
26000 East Quincy Avenue
Aurora, CO 80016

Licensed Off-Track Betting

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

Havana Park
10750 East Iliff Avenue
Aurora, CO 80014

Celtic Tavern
1801 Blake Street
Denver, CO 80202

Post Time
3570 North Academy Boulevard
Colorado Springs, CO 80221

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

Big D's at Whiskey River
618 25th Street
Garden City, CO 80631

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

Post Time at Monte Cristo Bar
124 Santa Fe Trail
Trinidad, CO 81082



Taxation

The Taxation Division assists Coloradans with collecting and administering taxes, bonds, and licenses covered under Colorado tax laws. In addition, this group is responsible for the auditing and enforcement of state taxes. Taxation includes the Taxpayer Service Division, the Tax Auditing and Compliance Division, the Tax Conferee Section and the Tax Policy Analysis Section.

The Taxation Division makes it easy to find information on the Department of Revenue's web site, which includes Forms, FYI Publications, Common Questions and Answers, Online Classes and Workshops. There are videos and podcasts that cover common questions about Colorado taxes and a Weblog where information is posted as soon as it is available. Subscribers receive notifications when new information is published.

Taxpayers can also manage their tax account online at Revenue Online, by creating a login at www.colorado.com/revenueonline. Revenue Online makes it easy to file taxes, check on the status of a refund, set up an Agreement to Pay and view tax returns from previous years.

State Sales and Use Tax Net Collections.....	46
General State Sales Statistics by Business Class.....	47
Retail Sales by County	48
Retail Trade Sales by County	49
State Sales Tax Statistics by County	50
State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics.....	51-57
City Sales Tax Distribution Amounts	58
County Sales Tax Distribution Amount.....	59
Lodging Tax Distribution to Counties.....	60

All of the information provided on pages 47 through 57 are available at the Department of Revenue website. Go to www.colorado.gov/revenue and click on the link labeled "Library" and then "Statistical Studies and Reports" for more information and historical data.



Field Audit District Offices

Colorado Springs, Denver (headquarters), Fort Collins¹, Grand Junction, and Pueblo, Colorado
San Francisco and Los Angeles, California
Chicago, Illinois
Secaucus, New Jersey
Dallas and Houston, Texas

Tax Auditing and Compliance District Offices

Colorado Springs¹
Denver
Grand Junction
Pueblo

Taxpayer Service Centers

Colorado Springs¹
Denver¹
Fort Collins¹
Grand Junction¹
Pueblo¹

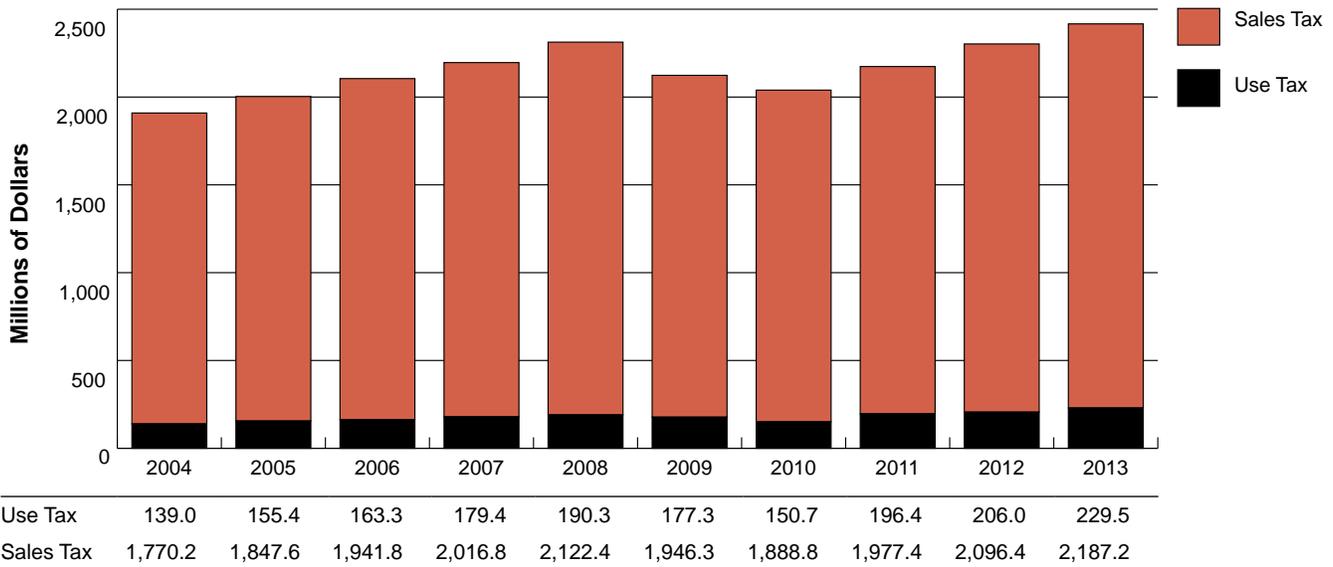
¹Regional Service Center



State Sales and Use Tax Net Collections Fiscal Years 2004 to 2013 (thousands of dollars)

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2013	\$2,187,244	\$110,166	\$119,321	\$2,416,731	5.0%
2012	2,096,351	102,689	103,292	2,302,332	5.9
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

Net Sales and Use Tax Collections Fiscal Years 2004 to 2013





General State Sales Statistics By Business Class¹

Fiscal Year 2013 (thousands of dollars)

Business Class	# of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Agriculture, Forestry & Fisheries	6,290	\$1,206,957	\$404,009	\$74,249	\$2,117
Mining	13,580	5,623,318	3,987,721	1,700,490	48,426
Public Utilities	17,096	9,038,367	7,473,090	2,345,456	66,581
Construction Trades	56,156	4,093,252	3,399,876	991,472	30,571
Manufacturing	196,833	32,395,255	18,550,092	3,884,897	111,394
Wholesale Trade	150,624	42,391,587	14,071,253	4,386,610	125,427
Retail Trade	682,237	78,774,615	72,067,403	39,325,657	1,120,666
Motor Vehicles and Auto Parts	43,798	18,143,984	14,872,146	9,423,708	267,938
Furniture and Home Furnishings	39,357	2,513,696	2,340,510	1,892,174	54,204
Electronics and Appliance Stores	30,140	2,405,772	2,015,359	1,478,900	42,073
Building Materials/Improvement/Nurseries	31,878	5,556,869	5,050,309	4,336,331	125,383
Food & Beverage Stores	62,675	16,013,332	15,437,555	4,693,546	133,327
Health/Personal Care Stores	47,754	3,035,634	2,868,788	1,194,103	34,083
Service Stations	15,761	6,158,529	5,952,069	781,494	22,341
Clothing/Accessory Stores	52,643	3,741,423	3,540,118	3,211,728	91,237
Sporting Goods/Hobby/Book/Music Stores	46,761	2,905,775	2,746,963	2,171,360	61,824
General Merchandisers/Warehouse Stores	13,013	12,477,562	12,284,479	7,247,989	205,575
Miscellaneous Stores	152,204	4,088,175	3,419,672	2,344,843	66,940
Non-Store Retailers	146,253	1,733,862	1,539,435	549,481	15,742
Transportation & Warehousing	5,986	1,230,819	784,862	207,167	5,989
Information Producers/Distributors	326,062	7,521,564	6,051,164	3,995,373	113,617
Finance and Insurance	78,833	3,263,674	2,959,594	570,095	16,208
Real Estate, Rental, & Leasing Services	152,922	3,781,057	3,315,068	2,473,404	70,452
Professional, Scientific, & Technical Services	134,195	10,040,082	6,793,676	1,109,861	32,185
Bus., Admin., Support, Waste/Remediation Services	47,193	2,483,174	1,909,987	414,125	11,895
Educational Services	10,344	511,044	462,173	115,389	3,326
Health Care and Social Assistance Services	21,545	6,580,124	6,471,712	156,789	4,554
Arts, Entertainment, & Recreation Services	23,024	1,138,644	1,050,819	417,419	13,033
Hotel and Other Accommodation Services	29,733	3,353,211	3,276,179	2,831,311	81,039
Food and Drinking Services	163,045	9,788,827	9,636,876	9,137,321	260,183
Other Personal Services	117,712	4,413,403	3,850,841	1,635,849	46,833
Government Services/Non-classifiable Entities	2,169	260,506	249,023	100,927	2,871
State Total - Fiscal Year 2013	2,235,579	\$227,889,480	\$166,765,418	\$75,873,862	\$2,167,365
State Total - Fiscal Year 2012	2,107,481	220,367,465	160,092,856	72,348,288	2,067,870
Percentage Change	6.1%	3.4%	4.2%	4.9%	4.8%

¹The Department of Revenue categorizes businesses using the North American Industry Classification System (NAICS). "Business Class" is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. All business classes are reported to the Department of Revenue by the taxpayer at the time of initial account registration. More information regarding the types of businesses included in each class can be found at the following website: www.census.gov/eos/www/naics/



Retail Sales by County

Calendar Years 2008 to 2012 (thousands of dollars)

County	2008	2009	2010	2011	2012
Adams	\$15,759,637	\$13,012,078	\$16,760,539	\$18,495,498	\$20,538,176
Alamosa	452,567	463,684	474,790	518,219	537,765
Arapahoe	17,540,366	16,102,048	17,090,746	17,626,113	19,490,468
Archuleta	260,592	224,463	233,174	246,941	257,582
Baca	68,062	52,611	70,016	83,158	91,646
Bent	43,135	40,344	43,059	42,856	40,613
Boulder	8,771,113	7,975,230	8,443,263	9,132,892	9,546,112
Broomfield	1,629,809	1,493,808	1,705,909	1,709,708	1,786,971
Chaffee	433,603	384,484	421,260	446,045	457,136
Cheyenne	89,797	62,800	74,876	71,316	84,774
Clear Creek	169,134	140,231	166,362	181,217	169,431
Conejos	55,591	49,110	50,095	57,742	59,997
Costilla	24,356	21,948	24,906	28,029	30,203
Crowley	27,965	24,301	26,650	29,900	28,263
Custer	48,218	43,586	49,822	52,231	54,044
Delta	693,449	531,369	603,327	546,766	530,110
Denver	26,534,640	22,947,004	24,151,069	24,610,726	24,893,819
Dolores	26,760	21,477	20,679	27,338	38,567
Douglas	6,514,363	6,141,002	6,587,535	7,705,188	8,156,686
Eagle	2,354,652	1,876,486	1,904,619	2,068,491	2,090,985
El Paso	13,654,292	12,584,293	13,106,961	13,922,720	14,495,983
Elbert	193,944	175,314	207,514	235,499	235,198
Fremont	609,185	565,534	581,248	609,531	629,132
Garfield	2,790,745	2,040,466	2,158,683	2,669,119	2,597,035
Gilpin	78,684	77,957	90,130	101,472	109,621
Grand	511,551	435,096	439,295	478,177	460,547
Gunnison	872,345	762,281	744,740	610,827	604,887
Hinsdale	17,314	16,138	16,071	19,114	18,398
Huerfano	98,896	84,570	94,885	109,621	115,903
Jackson	32,483	25,527	25,449	28,865	25,984
Jefferson	13,320,627	11,920,190	12,483,290	13,511,966	14,849,548
Kiowa	33,839	26,156	26,647	31,060	29,636
Kit Carson	283,695	265,076	312,539	393,611	410,532
La Plata	1,865,384	1,750,897	1,870,042	2,105,074	2,301,681
Lake	109,055	86,083	89,898	110,094	108,371
Larimer	7,299,775	6,685,609	7,394,361	7,811,078	8,090,855
Las Animas	383,823	292,527	297,510	305,499	302,055
Lincoln	246,880	170,065	196,631	244,986	309,344
Logan	571,280	509,843	595,547	633,609	696,700
Mesa	5,414,230	3,999,426	4,274,378	4,930,371	4,640,358
Mineral	26,483	27,018	27,232	33,595	36,236
Moffat	348,242	329,220	332,398	390,816	395,396
Montezuma	622,248	540,119	572,317	633,695	668,459
Montrose	1,091,112	906,429	925,026	948,788	1,002,630
Morgan	602,947	531,843	591,029	666,119	764,913
Otero	431,099	412,997	470,386	468,576	484,739
Ouray	75,056	66,878	70,407	71,987	74,184
Park	126,645	118,813	127,245	132,897	132,180
Phillips	305,853	257,315	240,950	224,996	137,950
Pitkin	1,316,125	1,170,988	1,217,769	1,051,512	1,098,636
Prowers	308,332	300,655	309,234	337,907	345,159
Pueblo	3,909,603	3,732,589	3,687,455	4,064,435	4,290,594
Rio Blanco	843,153	602,207	494,945	372,740	336,727
Rio Grande	312,191	274,711	265,986	271,225	256,994
Routt	989,434	787,967	770,785	857,879	862,400
Saguache	70,142	63,274	68,426	93,010	100,234
San Juan	20,035	21,141	20,785	21,492	20,250
San Miguel	299,290	244,610	241,894	248,632	250,753
Sedgwick	63,395	46,959	54,053	59,624	61,589
Summit	1,466,110	1,279,808	1,348,774	1,414,511	1,427,437
Teller	355,321	328,629	360,569	376,429	391,675
Washington	91,409	79,003	90,642	88,644	96,309
Weld	6,161,095	5,291,058	6,038,698	7,488,886	8,281,237
Yuma	294,582	246,994	273,748	297,373	270,314
Out of State	2,793,508	2,424,460	2,338,045	1,895,753	1,849,517
State Total	\$152,809,246	\$134,166,797	\$144,847,313	\$155,054,188	\$163,551,628



Retail Trade Sales by County

Calendar Years 2008 to 2012 (thousands of dollars)

County	2008	2009	2010	2011	2012
Adams	\$6,596,152	\$5,671,919	\$5,681,198	\$5,673,714	\$6,170,093
Alamosa	298,615	307,245	320,184	342,371	358,175
Arapahoe	7,934,303	7,218,191	7,903,839	8,932,982	9,509,483
Archuleta	132,388	108,685	107,885	116,483	120,546
Baca	36,750	31,432	35,087	39,286	39,444
Bent	25,563	22,065	22,373	23,195	22,054
Boulder	3,811,165	3,456,275	3,636,201	3,886,856	4,114,783
Broomfield	931,960	876,604	918,513	1,013,674	1,029,706
Chaffee	251,348	219,878	245,589	263,602	269,467
Cheyenne	20,282	12,025	12,738	14,249	19,622
Clear Creek	83,844	61,782	72,856	81,465	82,066
Conejos	38,362	33,392	33,259	34,983	36,530
Costilla	10,818	9,182	10,836	12,149	12,371
Crowley	16,208	12,659	14,424	16,325	15,162
Custer	23,969	20,682	23,630	23,182	23,086
Delta	323,951	271,591	278,733	291,297	313,631
Denver	8,677,734	6,966,724	7,282,738	7,643,785	8,423,090
Dolores	15,739	12,980	12,735	18,323	14,821
Douglas	3,747,874	3,409,498	3,678,358	3,988,395	4,230,551
Eagle	989,168	813,669	818,293	892,827	915,369
El Paso	6,910,752	6,450,442	6,906,681	7,532,396	7,991,724
Elbert	102,448	92,469	118,347	143,156	138,465
Fremont	354,309	326,267	336,679	352,073	363,857
Garfield	1,255,664	905,863	911,141	1,009,408	1,023,331
Gilpin	9,610	8,938	10,508	11,689	11,314
Grand	185,022	150,034	151,736	160,973	162,046
Gunnison	182,196	161,261	174,887	190,682	204,967
Hinsdale	8,469	7,226	7,023	8,759	8,039
Huerfano	58,447	49,415	55,982	66,676	64,974
Jackson	13,664	11,076	10,477	10,550	9,841
Jefferson	7,277,156	6,539,310	6,805,691	7,147,722	7,526,134
Kiowa	9,173	8,658	10,838	11,839	11,789
Kit Carson	72,224	64,744	76,526	87,886	93,416
La Plata	797,500	683,608	689,109	741,261	801,928
Lake	58,681	38,447	40,926	47,437	45,583
Larimer	3,823,022	3,456,103	3,719,702	4,040,027	4,252,725
Las Animas	174,438	145,124	156,181	170,817	164,776
Lincoln	134,928	94,110	105,850	140,176	152,169
Logan	262,156	234,399	253,459	284,924	298,604
Mesa	2,357,894	1,889,169	1,962,582	2,187,921	2,142,846
Mineral	6,649	6,124	6,478	9,287	12,605
Moffat	172,141	174,596	171,189	189,298	190,793
Montezuma	344,223	294,649	309,186	361,960	375,225
Montrose	598,273	506,928	513,559	525,602	556,737
Morgan	259,432	231,083	259,279	306,521	333,150
Otero	163,293	168,297	181,895	192,003	188,970
Ouray	28,768	25,873	26,580	26,641	26,550
Park	63,424	57,703	63,166	65,898	64,347
Phillips	17,684	15,362	15,922	17,272	18,497
Pitkin	397,072	316,586	321,750	347,771	365,314
Prowers	154,563	133,655	145,948	161,281	166,939
Pueblo	1,692,109	1,644,372	1,771,897	2,001,634	2,066,716
Rio Blanco	67,094	47,884	45,291	55,443	55,152
Rio Grande	82,493	71,898	76,454	75,690	68,833
Routt	414,454	336,076	318,233	347,810	355,229
Saguache	23,923	22,178	22,774	25,282	29,270
San Juan	7,880	7,580	7,206	5,715	5,642
San Miguel	102,958	83,410	86,488	91,256	93,142
Sedgwick	39,723	28,695	26,622	24,766	27,114
Summit	620,375	539,721	561,699	607,531	625,487
Teller	204,273	184,738	199,181	212,585	215,704
Washington	20,847	13,739	13,404	13,655	12,792
Weld	2,649,140	2,223,806	2,460,707	3,114,195	3,301,050
Yuma	121,072	97,980	101,385	106,915	114,883
Out of State	416,435	391,004	450,594	386,146	185,303
State Total	\$66,682,244	\$58,477,078	\$61,770,681	\$66,927,672	\$70,644,022



State Sales Tax Statistics by County

Fiscal Year 2013 (thousands of dollars)

County	# of Returns	Gross Sales	Retail Sales	Taxable Sales	Net Tax
Adams	135,623	\$30,105,788	\$21,098,226	\$6,332,871	\$183,228
Alamosa	12,724	634,508	552,668	231,873	6,585
Arapahoe	172,772	27,157,953	20,028,176	9,217,332	262,516
Archuleta	11,485	260,432	249,747	134,992	3,836
Baca	8,041	87,602	83,778	25,006	715
Bent	5,635	41,796	40,157	16,515	469
Boulder	126,242	13,175,338	9,746,291	4,338,289	123,629
Broomfield	21,594	3,153,088	1,844,640	1,044,702	29,863
Chaffee	21,132	515,819	463,334	236,289	6,711
Cheyenne	5,908	122,706	99,533	26,079	740
Clear Creek	16,152	215,202	184,796	93,872	2,675
Conejos	9,571	78,056	62,262	27,935	798
Costilla	6,654	38,051	29,669	10,426	297
Crowley	5,318	40,533	27,719	11,672	331
Custer	7,470	61,124	56,060	23,449	668
Delta	26,624	629,221	536,191	238,129	6,790
Denver	155,373	42,470,975	25,497,768	12,841,088	367,712
Dolores	4,413	59,030	55,805	21,498	616
Douglas	105,002	9,853,384	8,256,910	4,268,650	121,447
Eagle	57,590	2,351,661	2,175,242	1,352,543	38,585
El Paso	154,490	18,841,555	14,823,861	7,701,724	219,672
Elbert	17,923	286,409	229,665	95,052	2,716
Fremont	24,807	783,586	633,913	295,849	8,446
Garfield	48,059	2,756,544	2,509,902	1,124,068	31,964
Gilpin	8,235	114,097	106,735	62,942	2,452
Grand	29,818	523,454	480,989	250,183	7,126
Gunnison	23,028	626,958	604,301	223,265	6,350
Hinsdale	3,461	19,317	18,565	11,448	327
Huerfano	10,242	130,751	122,133	44,359	1,263
Jackson	4,974	29,172	25,268	10,943	316
Jefferson	171,260	18,025,324	15,281,562	6,885,689	196,135
Kiowa	4,292	28,858	27,731	6,328	183
Kit Carson	12,213	496,883	412,857	126,029	3,590
La Plata	33,323	2,673,713	2,058,213	811,542	23,086
Lake	7,718	117,189	112,625	56,042	1,590
Larimer	113,455	11,079,546	8,327,560	4,304,804	122,597
Las Animas	14,955	334,104	294,145	142,656	4,059
Lincoln	10,263	341,143	319,304	64,550	1,834
Logan	16,373	1,046,528	679,480	251,219	7,155
Mesa	61,514	5,396,451	4,579,696	2,299,692	65,459
Mineral	3,535	38,302	36,771	19,002	542
Moffat	13,406	439,939	393,775	209,953	5,965
Montezuma	19,594	793,716	683,035	295,147	8,599
Montrose	26,368	1,149,065	1,015,966	479,190	13,634
Morgan	22,469	940,813	755,439	294,352	8,372
Otero	17,604	629,129	525,051	138,564	3,940
Ouray	9,054	81,672	77,266	46,920	1,336
Park	15,617	144,043	132,830	56,446	1,608
Phillips	7,837	162,736	136,533	33,394	956
Pitkin	28,851	1,173,683	1,133,874	717,360	20,518
Prowers	13,151	371,092	330,123	124,593	3,540
Pueblo	46,551	5,731,341	4,314,317	1,677,380	47,756
Rio Blanco	9,456	536,622	315,172	114,994	3,267
Rio Grande	15,368	395,453	254,757	84,514	2,409
Routt	27,889	990,203	886,069	492,845	14,022
Saguache	8,954	100,617	95,533	23,503	672
San Juan	3,658	21,658	20,662	14,444	411
San Miguel	16,127	280,523	268,107	187,260	5,332
Sedgwick	6,424	62,580	57,834	15,859	450
Summit	46,982	1,819,810	1,483,267	941,474	26,827
Teller	19,595	414,308	400,440	198,313	5,773
Washington	7,928	127,090	89,298	21,416	609
Weld	138,331	12,104,981	8,708,299	3,944,047	112,357
Yuma	13,410	378,484	283,403	102,473	2,918
Out Of State	11,694	4,297,767	1,630,123	378,821	11,018
Totals	2,235,579	\$227,889,480	\$166,765,418	\$75,873,862	\$2,167,365



State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics Fiscal Year 2013

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Adams		\$30,105,788,481	\$21,098,225,574	\$6,332,871,365	\$183,228,459
	Arvada	219,516,381	170,384,680	44,887,059	1,277,891
	Aurora	4,681,938,474	2,311,502,724	926,054,450	26,612,158
	Bennett	137,165,248	116,129,295	31,916,256	906,970
	Brighton	2,068,229,133	1,834,475,725	543,046,140	15,448,000
	Commerce City	8,800,007,105	7,571,909,956	636,584,223	18,421,951
	Federal Heights	351,858,837	263,627,031	144,700,313	4,120,601
	Northglenn	775,886,505	663,433,378	458,885,750	13,069,009
	Strasburg	18,408,349	17,382,415	6,835,671	194,585
	Thornton	2,633,827,197	2,236,002,241	1,286,810,456	36,604,841
	Westminster	2,034,487,431	1,752,481,936	694,506,841	19,923,807
	Remainder	8,384,463,820	4,160,896,192	1,558,644,206	46,648,645
Alamosa		\$634,507,850	\$552,668,002	\$231,873,195	\$6,584,746
	Alamosa	552,185,528	480,768,589	207,113,855	5,878,866
	Remainder	82,322,323	71,899,412	24,759,339	705,880
Arapahoe		\$27,157,952,756	\$20,028,176,178	\$9,217,331,764	\$262,516,212
	Aurora	7,895,230,282	6,948,161,198	3,152,903,322	89,740,302
	Byers	10,357,265	8,078,434	4,048,392	121,824
	Centennial	4,926,919,803	3,524,059,957	1,780,016,321	50,614,813
	Cherry Hills Village	50,115,653	48,115,529	20,286,390	582,911
	Columbine Valley	14,119,305	13,835,371	4,064,499	116,908
	Deer Trail	1,827,644	1,774,942	998,499	28,394
	Englewood	5,411,516,078	3,308,673,294	1,252,111,286	35,697,409
	Foxfield	21,377,563	20,281,531	9,231,482	264,400
	Glendale	650,705,152	563,003,027	381,818,743	10,885,401
	Greenwood Village	2,499,941,758	1,453,193,844	659,302,158	18,837,084
	Littleton	2,735,275,021	1,957,874,375	1,073,203,513	30,536,927
	Sheridan	562,386,745	434,440,780	238,214,165	6,769,629
	Strasburg	7,309,230	5,789,040	3,564,882	101,726
	Remainder	2,370,871,256	1,740,894,856	637,568,112	18,218,483
Archuleta		\$260,432,132	\$249,746,845	\$134,991,843	\$3,836,287
	Pagosa Springs	204,459,915	199,000,237	101,599,086	2,885,276
	Remainder	55,972,217	50,746,609	33,392,758	951,011
Baca		\$87,602,054	\$83,778,019	\$25,005,688	\$715,161
	Campo	630,448	629,698	381,096	10,803
	Pritchett	2,594,168	2,591,240	564,955	16,097
	Springfield	37,957,593	36,510,453	15,304,550	438,018
	Walsh	18,933,563	18,446,470	3,111,998	89,360
	Remainder	27,486,282	25,600,158	5,643,089	160,881
Bent		\$41,796,129	\$40,156,732	\$16,514,530	\$469,258
	Las Animas	31,010,265	29,698,345	10,802,693	307,186
	Remainder	10,785,864	10,458,387	5,711,837	162,072
Boulder		\$13,175,338,338	\$9,746,290,763	\$4,338,289,147	\$123,628,892
	Boulder	6,553,047,839	4,486,082,587	2,142,897,752	61,048,263
	Erie	242,247,048	113,514,406	31,216,209	885,813
	Lafayette	796,367,660	688,960,990	259,131,344	7,364,392
	Longmont	2,875,448,245	2,384,695,604	1,007,007,292	28,682,803
	Louisville	1,077,121,319	730,337,111	366,777,694	10,504,154
	Lyons	41,620,691	37,837,044	16,233,683	464,605
	Nederland	40,442,384	34,849,128	21,953,514	625,301
	Niwot	48,819,985	38,105,076	15,982,835	456,681
	Superior	419,820,059	385,418,972	188,370,075	5,345,371
	Ward	1,540,570	1,485,235	284,827	8,090
	Remainder	1,078,862,539	845,004,610	288,433,921	8,243,420



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Broomfield		\$3,153,088,114	\$1,844,640,078	\$1,044,702,273	\$29,863,252
	Broomfield	3,153,088,114	1,844,640,078	1,044,702,273	29,863,252
Chaffee		\$515,819,477	\$463,333,819	\$236,288,917	\$6,711,497
	Buena Vista	127,066,476	120,001,090	54,561,124	1,551,453
	Poncha Springs	48,603,898	26,767,051	11,081,869	314,878
	Salida	255,845,167	241,039,394	131,350,740	3,729,045
	Remainder	84,303,936	75,526,283	39,295,185	1,116,120
Cheyenne		\$122,705,602	\$99,533,085	\$26,078,829	\$740,192
	Cheyenne Wells	26,666,134	17,147,833	10,053,308	285,161
	Kit Carson	2,927,237	2,875,519	1,059,505	30,067
	Remainder	93,112,231	79,509,734	14,966,017	424,964
Clear Creek		\$215,202,396	\$184,796,496	\$93,872,028	\$2,674,556
	Empire	3,309,179	2,953,575	2,240,840	64,267
	Georgetown	24,977,353	24,412,473	11,896,197	337,750
	Idaho Springs	90,332,301	85,481,371	39,738,413	1,132,745
	Silver Plume	1,668,797	979,955	654,289	18,553
	Remainder	94,914,766	70,969,123	39,342,289	1,121,241
Conejos		\$78,055,633	\$62,261,892	\$27,935,484	\$797,875
	Antonito	19,089,602	10,706,731	3,734,487	106,990
	La Jara	24,796,174	23,490,295	7,628,753	217,205
	Manassa	4,161,175	3,685,376	1,440,810	40,977
	Romeo	519,805	519,749	298,881	9,185
	Remainder	29,488,877	23,859,740	14,832,554	423,517
Costilla		\$38,050,828	\$29,668,989	\$10,426,092	\$296,529
	Blanca	9,347,855	3,172,990	1,545,512	43,861
	Ft Garland	3,790,849	3,386,875	1,991,912	56,841
	San Luis	5,717,093	5,380,564	2,394,029	67,955
	Remainder	19,195,031	17,728,561	4,494,638	127,871
Crowley		\$40,533,145	\$27,718,782	\$11,671,803	\$331,315
	Ordway	13,231,960	12,818,135	4,719,294	134,105
	Remainder	27,301,184	14,900,647	6,952,508	197,210
Custer		\$61,124,147	\$56,059,809	\$23,449,128	\$667,757
	Silver Cliff	10,721,623	10,349,955	4,174,087	118,523
	Westcliffe	26,949,992	24,315,420	12,188,452	347,491
	Remainder	23,452,532	21,394,435	7,086,589	201,743
Delta		\$629,221,426	\$536,190,540	\$238,129,427	\$6,789,960
	Cedaredge	34,580,952	31,138,309	13,661,756	390,587
	Crawford	4,865,022	4,055,162	1,987,567	56,392
	Delta	392,233,106	330,399,143	145,350,141	4,152,664
	Hotchkiss	41,374,609	37,209,243	16,311,750	462,723
	Orchard City	16,749,415	10,996,161	4,372,388	124,215
	Paonia	21,268,315	20,394,112	12,334,462	351,140
	Remainder	118,150,007	101,998,408	44,111,363	1,252,240
Denver		\$42,470,974,979	\$25,497,768,100	\$12,841,087,732	\$367,712,158
	Denver	42,470,974,979	25,497,768,100	12,841,087,732	367,712,158
Dolores		\$59,029,528	\$55,804,639	\$21,497,672	\$616,212
	Dove Creek	19,729,863	18,654,358	5,640,035	160,350
	Rico	2,472,255	2,464,139	1,466,725	42,402
	Remainder	36,827,410	34,686,141	14,390,911	413,460
Douglas		\$9,853,383,938	\$8,256,909,749	\$4,268,649,719	\$121,446,642
	Aurora	213,378,434	211,637,560	6,893,357	195,479
	Castle Pines North	127,256,553	121,150,617	41,395,335	1,175,042
	Castle Rock	1,234,425,452	1,158,515,918	685,589,592	19,492,633
	Franktown	48,291,760	41,558,479	25,419,144	756,461
	Highlands Ranch	1,646,718,760	1,293,414,379	711,795,525	20,220,426
	Larkspur	165,352,123	11,827,875	5,407,499	154,003
	Littleton	688,444,911	655,712,168	96,337,722	2,747,461
	Lone Tree	2,285,934,423	2,026,312,015	1,286,467,110	36,612,760
	Parker	1,681,705,961	1,337,768,288	731,024,515	20,802,174
	Sedalia	72,864,854	69,298,044	31,655,012	911,999
	Remainder	1,689,010,705	1,329,714,406	646,664,906	18,378,203



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Eagle		\$2,351,661,307	\$2,175,242,256	\$1,352,543,339	\$38,584,960
	Avon	400,605,525	382,976,955	267,742,543	7,606,736
	Basalt	161,365,887	151,821,302	74,428,415	2,119,792
	Eagle	189,007,455	157,238,173	70,494,034	2,091,013
	Edwards	129,590,785	124,865,073	83,868,508	2,380,959
	Gypsum	392,120,385	305,180,875	114,043,521	3,258,408
	Minturn	33,079,336	31,199,158	13,604,001	388,563
	Red Cliff	3,336,681	3,335,057	1,964,216	55,758
	Vail	664,913,424	655,396,618	475,027,138	13,538,543
	Remainder	377,641,827	363,229,046	251,370,963	7,145,187
El Paso		\$18,841,555,463	\$14,823,860,510	\$7,701,724,147	\$219,672,249
	Calhan	17,368,284	16,749,992	6,552,484	186,621
	Colorado Springs	16,415,366,450	12,718,332,211	6,668,327,843	190,295,906
	Fountain	507,224,460	445,347,667	224,595,083	6,397,328
	Green Mountain Falls	2,885,890	2,848,181	1,769,432	50,187
	Manitou Springs	75,055,168	73,795,331	53,229,690	1,512,724
	Monument	380,794,630	343,479,052	161,570,540	4,595,886
	Palmer Lake	26,609,768	24,155,206	8,502,580	241,780
	Security	29,345,683	28,483,954	17,607,042	499,268
	Remainder	1,386,905,131	1,170,668,915	559,569,452	15,892,549
Elbert		\$286,408,931	\$229,664,617	\$95,052,144	\$2,715,939
	Agate	444,493	407,964	335,595	9,527
	Elizabeth	77,731,601	73,661,949	31,660,420	899,981
	Kiowa	28,416,602	23,794,161	7,869,703	223,691
	Simla	12,579,423	9,962,128	4,048,109	114,849
	Remainder	167,236,812	121,838,416	51,138,318	1,467,892
Fremont		\$783,586,467	\$633,913,360	\$295,849,457	\$8,446,052
	Canon City	499,454,188	452,403,508	224,557,779	6,416,607
	Florence	62,050,619	54,758,759	23,345,137	662,582
	Penrose	17,775,091	14,509,614	5,568,183	158,258
	Remainder	204,306,568	112,241,479	42,378,358	1,208,605
Garfield		\$2,756,544,297	\$2,509,902,124	\$1,124,067,623	\$31,964,464
	Carbondale	175,576,856	167,080,817	87,082,658	2,476,882
	Glenwood Springs	1,125,440,153	1,056,646,171	451,561,575	12,825,516
	New Castle	79,284,807	63,730,589	28,839,810	818,763
	Parachute	125,677,381	89,109,487	38,951,199	1,110,880
	Rifle	557,099,413	504,539,306	230,454,110	6,563,647
	Silt	45,759,167	42,008,287	19,247,126	546,941
	Remainder	647,706,519	586,787,467	267,931,144	7,621,834
Gilpin		\$114,097,067	\$106,734,646	\$62,942,371	\$2,452,444
	Black Hawk	77,862,486	75,488,061	46,081,588	1,932,210
	Central City	13,294,709	12,559,237	9,962,068	324,537
	Remainder	22,939,873	18,687,348	6,898,715	195,698
Grand		\$523,454,379	\$480,988,746	\$250,183,234	\$7,125,515
	Fraser	60,898,193	57,607,803	28,936,855	823,573
	Granby	114,964,099	106,430,705	52,058,416	1,485,120
	Grand Lake	42,337,883	32,525,091	24,198,549	691,589
	Hot Sulphur Springs	6,189,062	5,213,756	1,730,488	49,410
	Kremmling	42,963,314	31,049,294	15,134,834	430,833
	Winter Park	127,392,166	126,513,792	67,687,406	1,929,056
	Remainder	128,709,661	121,648,305	60,436,686	1,715,934
Gunnison		\$626,957,739	\$604,301,082	\$223,264,957	\$6,350,051
	Crested Butte	90,459,105	87,356,236	58,761,693	1,672,715
	Gunnison	221,788,146	209,555,098	98,573,022	2,804,690
	Marble	1,758,706	1,210,413	821,734	23,311
	Mt. Crested Butte	31,061,921	30,923,149	24,169,619	686,440
	Remainder	281,889,861	275,256,186	40,938,888	1,162,895
Hinsdale		\$19,317,335	\$18,565,349	\$11,447,771	\$326,899
	Lake City	12,326,165	11,769,642	7,138,752	204,395
	Remainder	6,991,170	6,795,707	4,309,019	122,504



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Huerfano		\$130,750,819	\$122,132,846	\$44,359,036	\$1,262,822
	La Veta	23,155,181	22,616,935	6,687,122	190,027
	Walsenburg	92,808,261	87,521,183	31,529,636	897,786
	Remainder	14,787,377	11,994,728	6,142,278	175,009
Jackson		\$29,172,497	\$25,268,031	\$10,943,456	\$315,505
	Walden	16,436,805	13,536,374	7,783,541	220,900
	Remainder	12,735,692	11,731,657	3,159,915	94,604
Jefferson		\$18,025,323,867	\$15,281,562,010	\$6,885,689,450	\$196,134,840
	Arvada	2,574,763,306	2,216,943,052	1,005,000,054	28,658,272
	Conifer	143,749,014	135,793,116	45,722,138	1,298,604
	Edgewater	130,280,760	126,140,822	66,938,534	1,901,120
	Evergreen	192,085,165	144,243,198	62,166,932	1,781,886
	Golden	1,933,098,511	1,418,720,922	662,051,864	18,869,865
	Kittredge	9,446,807	9,100,388	5,335,097	151,299
	Lakeside	39,961,706	37,113,633	20,999,775	595,741
	Lakewood	6,144,136,797	5,518,995,707	2,436,809,866	69,418,328
	Littleton	752,910,318	581,272,164	280,722,264	8,018,838
	Morrison	56,778,993	52,700,983	25,119,961	713,781
	Westminster	1,478,547,506	1,329,786,572	807,464,234	22,975,981
	Wheat Ridge	1,946,921,777	1,678,020,154	557,402,635	15,871,304
Remainder	2,622,643,210	2,032,731,298	909,956,097	25,879,820	
Kiowa		\$28,858,164	\$27,730,733	\$6,327,822	\$183,006
	Eads	13,674,998	13,257,089	3,997,539	116,593
	Remainder	15,183,166	14,473,644	2,330,283	66,413
Kit Carson		\$496,883,282	\$412,856,555	\$126,028,647	\$3,590,440
	Burlington	166,387,222	137,358,586	65,816,563	1,877,892
	Flagler	56,646,482	39,210,369	6,314,681	180,110
	Seibert	31,798,216	31,238,361	3,205,361	91,323
	Stratton	54,679,471	48,527,039	38,427,512	1,093,036
	Remainder	187,371,890	156,522,200	12,264,530	348,078
La Plata		\$2,673,713,387	\$2,058,212,746	\$811,542,308	\$23,086,080
	Bayfield	66,984,244	63,748,209	31,040,150	882,576
	Durango	1,677,884,289	1,483,179,087	612,880,664	17,439,385
	Ignacio	92,938,878	26,545,211	13,196,144	378,411
	Remainder	835,905,975	484,740,239	154,425,350	4,385,708
Lake		\$117,189,469	\$112,625,498	\$56,041,925	\$1,590,182
	Leadville	40,607,325	37,889,934	22,831,238	647,913
	Twin Lakes	896,829	888,246	751,990	21,330
	Remainder	75,685,315	73,847,318	32,458,696	920,940
Larimer		\$11,079,546,082	\$8,327,560,083	\$4,304,803,992	\$122,597,268
	Berthoud	110,131,270	77,487,974	32,633,487	932,577
	Estes Park	288,286,912	278,972,726	187,616,388	5,345,986
	Ft. Collins	5,473,784,232	4,104,712,079	2,257,146,694	64,257,951
	Johnstown	99,940,735	95,121,389	47,480,217	1,352,050
	Loveland	3,274,245,811	2,537,633,825	1,237,000,108	35,228,748
	Timnath	105,434,180	104,730,617	51,709,239	1,476,130
	Wellington	65,191,730	61,559,776	23,884,634	680,172
	Windsor	81,355,696	59,342,897	25,021,027	712,896
	Remainder	1,581,175,515	1,007,998,799	442,312,198	12,610,757
Las Animas		\$334,104,142	\$294,145,346	\$142,655,877	\$4,059,473
	Aguilar	3,442,801	3,324,849	1,593,565	46,341
	Trinidad	246,353,311	228,990,227	109,161,585	3,099,073
	Remainder	84,308,030	61,830,269	31,900,727	914,058
Lincoln		\$341,143,155	\$319,303,553	\$64,549,861	\$1,834,343
	Arriba	1,807,124	1,782,433	546,548	15,508
	Genoa	582,702	550,858	283,467	8,042
	Hugo	40,238,029	40,025,244	4,119,551	118,250
	Limon	224,573,702	204,146,792	49,333,995	1,401,024
	Remainder	73,941,597	72,798,227	10,266,300	291,520



Colorado Department of Revenue | 2013 Annual Report

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Logan		\$1,046,527,576	\$679,479,577	\$251,218,575	\$7,154,965
	Crook	29,968,159	29,960,955	1,469,028	41,666
	Fleming	2,467,602	1,775,859	1,210,381	34,355
	Iliff	1,533,945	561,005	171,387	4,868
	Merino	7,611,421	7,308,269	1,144,092	32,522
	Sterling	747,758,105	426,875,308	216,110,661	6,155,434
	Remainder	257,188,343	212,998,180	31,113,026	886,120
Mesa		\$5,396,451,303	\$4,579,696,340	\$2,299,691,733	\$65,458,726
	Clifton	110,002,969	99,028,454	67,697,573	1,920,237
	Collbran	7,456,184	6,298,002	4,236,903	120,440
	De Beque	34,884,193	34,174,877	6,603,722	187,399
	Fruita	248,122,394	228,471,355	88,377,209	2,511,798
	Grand Junction	4,154,821,360	3,586,873,637	1,863,915,289	53,051,484
	Palisade	53,111,656	46,900,674	18,236,666	517,510
	Remainder	788,052,547	577,949,342	250,624,371	7,149,858
Mineral		\$38,301,578	\$36,770,932	\$19,002,393	\$541,755
	Creede	18,741,430	17,333,293	10,292,318	292,668
	Remainder	19,560,148	19,437,639	8,710,075	249,087
Moffat		\$439,939,325	\$393,775,066	\$209,952,831	\$5,965,029
	Craig	359,607,271	319,272,541	170,053,453	4,831,122
	Dinosaur	6,134,820	6,082,117	3,286,259	93,410
	Remainder	74,197,234	68,420,408	36,613,119	1,040,497
Montezuma		\$793,716,328	\$683,035,413	\$295,147,117	\$8,599,473
	Cortez	559,002,426	483,855,792	222,211,315	6,521,989
	Dolores	18,927,319	17,855,324	7,124,411	203,597
	Mancos	24,043,350	21,774,659	8,778,448	249,283
	Remainder	191,743,233	159,549,638	57,032,943	1,624,605
Montrose		\$1,149,064,608	\$1,015,965,978	\$479,190,076	\$13,634,129
	Montrose	859,958,710	767,479,089	391,186,251	11,132,356
	Naturita	16,089,751	15,862,664	3,179,308	90,466
	Nucla	14,903,504	13,970,967	5,575,007	159,979
	Olathe	42,056,004	36,700,582	7,747,338	220,542
	Remainder	216,056,640	181,952,676	71,502,172	2,030,785
Morgan		\$940,813,017	\$755,439,171	\$294,352,018	\$8,371,974
	Brush	122,061,919	105,228,342	39,035,759	1,109,513
	Ft. Morgan	496,659,402	423,596,565	202,753,691	5,763,344
	Log Lane Village	3,526,501	2,780,863	1,132,424	32,125
	Wiggins	36,715,643	35,961,647	10,253,017	291,002
	Remainder	281,849,553	187,871,754	41,177,128	1,175,990
Otero		\$629,129,193	\$525,051,452	\$138,564,476	\$3,940,348
	Cheraw	1,591,883	1,500,704	680,310	19,313
	Fowler	19,412,548	16,733,762	6,725,423	195,649
	La Junta	437,759,157	358,331,649	97,255,588	2,760,530
	Manzanola	1,221,530	1,177,228	386,224	10,967
	Rocky Ford	92,720,863	89,545,202	21,964,954	624,424
	Swink	3,563,608	3,509,227	559,348	16,174
	Remainder	72,859,605	54,253,679	10,992,630	313,289
Ouray		\$81,671,561	\$77,266,309	\$46,920,328	\$1,335,758
	Ouray	31,849,077	31,064,897	24,941,479	709,410
	Ridgway	40,412,330	37,003,244	16,615,169	472,861
	Remainder	9,410,155	9,198,168	5,363,680	153,488
Park		\$144,043,107	\$132,829,647	\$56,446,241	\$1,608,375
	Alma	5,351,839	5,199,844	3,860,980	109,780
	Fairplay	30,241,426	27,453,507	12,732,397	364,265
	Remainder	108,449,842	100,176,296	39,852,863	1,134,331
Phillips		\$162,736,061	\$136,532,518	\$33,394,324	\$955,513
	Haxtun	14,228,043	13,421,471	8,415,470	238,747
	Holyoke	70,256,357	49,134,859	20,871,719	599,191
	Remainder	78,251,661	73,976,188	4,107,135	117,575



County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Pitkin		\$1,173,683,497	\$1,133,874,418	\$717,360,067	\$20,517,956
	Aspen	768,128,842	743,752,915	479,897,074	13,707,289
	Basalt	47,251,185	42,708,433	23,758,920	725,348
	Snowmass	3,479,491	3,199,250	2,347,511	66,872
	Snowmass Village	153,599,902	151,694,328	110,190,336	3,137,597
	Remainder	201,224,077	192,519,491	101,166,226	2,880,850
Prowers		\$371,092,077	\$330,123,377	\$124,593,262	\$3,539,885
	Granada	3,024,773	1,969,657	946,136	27,134
	Holly	22,593,942	17,764,290	5,009,801	142,407
	Lamar	271,237,617	253,196,883	97,072,743	2,758,637
	Wiley	4,100,128	3,894,605	873,316	24,777
	Remainder	70,135,616	53,297,941	20,691,266	586,931
Pueblo		\$5,731,341,094	\$4,314,316,970	\$1,677,380,222	\$47,756,418
	Avondale	3,606,342	3,483,007	1,056,833	30,547
	Boone	1,102,173	722,175	315,403	8,957
	Colorado City	49,346,826	46,403,389	7,810,125	223,711
	Pueblo	4,441,652,275	3,416,926,267	1,415,592,652	40,312,030
	Rye	3,478,056	3,352,939	785,868	22,294
	Remainder	1,232,155,421	843,429,193	251,819,341	7,158,880
Rio Blanco		\$536,621,638	\$315,171,528	\$114,994,201	\$3,267,082
	Meeker	230,791,891	38,895,393	17,278,049	491,624
	Rangely	52,369,628	49,984,857	28,221,043	800,650
	Remainder	253,460,119	226,291,279	69,495,109	1,974,808
Rio Grande		\$395,452,529	\$254,757,381	\$84,513,561	\$2,408,925
	Center	7,631,972	6,980,625	2,782,098	78,888
	Del Norte	27,308,214	23,668,702	9,514,639	270,743
	Monte Vista	191,455,643	66,676,603	30,515,313	867,085
	South Fork	27,731,338	27,131,332	12,614,536	358,576
	Remainder	141,325,361	130,300,120	29,086,975	833,633
Routt		\$990,202,507	\$886,068,847	\$492,845,468	\$14,022,157
	Hayden	51,477,294	48,911,951	24,415,091	697,502
	Oak Creek	11,587,486	9,772,941	4,945,514	140,329
	Phippsburg	1,498,819	1,435,548	438,803	12,449
	Steamboat Springs	784,268,362	695,185,037	402,215,516	11,445,812
	Yampa	7,314,532	7,228,318	2,240,155	63,533
	Remainder	134,056,014	123,535,051	58,590,389	1,662,533
Saguache		\$100,617,429	\$95,532,897	\$23,503,231	\$671,856
	Center	37,121,131	34,398,646	9,562,984	271,553
	Crestone	15,315,185	14,877,891	3,790,449	109,995
	Saguache	7,698,639	7,370,748	2,409,031	68,714
	Remainder	40,482,474	38,885,613	7,740,766	221,594
San Juan		\$21,657,672	\$20,661,533	\$14,444,398	\$410,542
	Silverton	17,216,708	16,534,425	12,264,279	348,595
	Remainder	4,440,964	4,127,108	2,180,120	61,948
San Miguel		\$280,522,610	\$268,107,266	\$187,259,787	\$5,332,142
	Mountain Village	80,254,633	79,566,235	64,762,458	1,841,497
	Norwood	14,437,927	13,829,640	6,454,729	186,567
	Telluride	140,655,223	135,567,134	93,600,581	2,662,189
	Remainder	45,174,827	39,144,256	22,442,020	641,888
Sedgwick		\$62,580,083	\$57,833,862	\$15,859,053	\$450,096
	Julesburg	41,440,486	37,958,532	12,192,518	345,872
	Ovid	3,880,819	3,342,341	447,495	12,727
	Sedgwick	843,163	814,597	422,552	12,013
	Remainder	16,415,614	15,718,391	2,796,488	79,485



Colorado Department of Revenue | 2013 Annual Report

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Summit		\$1,819,809,520	\$1,483,267,400	\$941,474,260	\$26,826,631
	Breckenridge	443,938,359	425,296,565	314,455,621	8,938,958
	Copper Mountain	39,926,312	39,893,584	36,731,403	1,043,303
	Dillon	412,144,234	144,136,770	77,023,948	2,241,709
	Frisco	324,558,396	318,049,432	125,159,442	3,554,689
	Keystone	77,655,047	77,476,502	71,639,368	2,035,309
	Silverthorne	364,725,016	330,392,222	236,281,903	6,736,049
	Remainder	156,862,156	148,022,325	80,182,574	2,276,613
Teller		\$414,307,884	\$400,439,895	\$198,313,460	\$5,773,458
	Cripple Creek	45,908,267	44,183,815	35,227,759	1,142,026
	Victor	3,109,082	2,702,593	1,548,017	43,927
	Woodland Park	257,591,481	249,059,684	111,647,821	3,171,640
	Remainder	107,699,053	104,493,803	49,889,863	1,415,866
Washington		\$127,089,732	\$89,297,549	\$21,416,237	\$608,667
	Akron	98,153,178	61,024,258	15,193,542	431,984
	Cope	223,128	223,056	152,120	4,316
	Otis	8,859,186	8,368,832	3,306,683	93,939
	Remainder	19,854,240	19,681,403	2,763,892	78,428
Weld		\$12,104,981,342	\$8,708,299,058	\$3,944,046,649	\$112,357,479
	Ault	111,830,770	60,854,507	10,004,692	285,492
	Brighton	72,460,599	60,681,840	17,829,210	508,598
	Dacono	113,228,732	106,555,259	53,841,095	1,541,017
	Eaton	175,106,403	152,424,727	28,822,466	840,119
	Erie	109,970,511	77,670,980	34,681,131	984,597
	Evans	535,693,449	489,976,310	333,092,854	9,458,275
	Firestone	315,210,443	271,495,129	119,189,701	3,389,248
	Frederick	579,728,051	483,726,855	194,738,223	5,538,125
	Ft. Lupton	320,816,159	217,618,925	89,584,903	2,542,071
	Garden City	48,797,546	35,354,537	26,543,428	752,911
	Gilcrest	15,661,376	7,167,952	1,885,683	62,083
	Greeley	4,326,076,853	3,417,517,191	1,318,124,174	37,570,321
	Hudson	85,131,782	77,525,154	14,468,526	411,041
	Johnstown	236,467,431	188,362,220	49,013,947	1,396,917
	Keenesburg	13,035,934	12,720,531	5,286,640	150,454
	Kersey	54,154,069	52,030,451	31,304,274	888,597
	La Salle	58,668,175	54,067,267	18,023,781	511,521
	Lochbuie	16,520,179	15,997,692	6,824,704	193,629
	Mead	218,980,677	104,232,698	46,136,100	1,308,888
	Milliken	53,143,114	44,047,884	12,785,266	363,156
	Northglenn	2,492,741	1,437,619	697,150	19,771
	Nunn	1,647,168	1,621,991	689,900	20,340
	Pierce	9,863,425	8,612,318	3,511,024	100,063
	Platteville	167,203,578	84,261,944	24,255,219	689,992
	Severance	13,331,950	13,078,494	5,736,035	163,391
	Windsor	494,640,148	337,134,560	136,407,379	3,911,427
	Remainder	3,955,120,081	2,332,124,025	1,360,569,147	38,755,434
Yuma		\$378,484,465	\$283,402,559	\$102,473,399	\$2,918,381
	Eckley	437,693	407,462	313,930	8,950
	Idalia	6,020,694	4,007,792	1,670,997	47,444
	Joes	955,478	930,530	623,017	18,066
	Kirk	5,352,359	4,889,094	1,071,500	31,956
	Wray	107,663,728	79,937,089	37,213,263	1,057,585
	Yuma	133,705,208	119,719,335	42,665,231	1,211,794
	Remainder	124,349,305	73,511,257	18,915,461	542,586
Out of State		\$4,297,767,247	\$1,630,122,568	\$378,820,631	\$11,017,793
State Total		\$227,889,479,776	\$166,765,417,692	\$75,873,862,052	\$2,167,365,008



City Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2012

Aguilar	\$56,642	Garden City	\$515,890	Norwood	\$220,412
Akron	295,350	Georgetown	383,511	Nucla	198,902
Alma	110,344	Gilcrest	81,299	Nunn	18,938
Antonito	231,535	Granada	25,701	Oak Creek	118,015
Ault	218,799	Granby	1,936,033	Olathe	362,462
Basalt	3,483,272	Grand Lake	921,654	Ordway	123,844
Bayfield	521,215	Green Mountain Falls	75,676	Otis	23,051
Bennett	1,194,307	Gypsum	169	Ouray	762,650
Berthoud	855,057	Haxtun	194,385	Ovid	7,504
Black Hawk	11,067	Hayden	802,282	Palisade	287,299
Blanca	50,869	Holly	63,751	Palmer Lake	290,920
Brush	1,261,702	Holyoke	330,712	Paonia	274,392
Buena Vista	1,425,558	Hooper	6,231	Parachute	1,019,460
Burlington	935,870	Hot Sulphur Springs	58,938	Pierce	77,184
Calhan	85,831	Hotchkiss	451,436	Pitkin	13,989
Castle Pines North	974,668	Hudson	470,591	Platteville	532,956
Cedaredge	318,850	Hugo	106,413	Poncha Springs	138,703
Centennial	164,777	Idaho Springs	1,318,018	Red Cliff	30,745
Center	271,621	Ignacio	304,330	Rico	77,525
Cheyenne Wells	129,622	Johnstown	2,006,794	Rocky Ford	709,333
Collbran	52,232	Julesburg	115,723	Romeo	4,352
Columbine Valley	119,076	Keenesburg	92,053	Saguache	88,349
Craig ¹	4,802,058	Kersey	490,266	Salida	3,952,322
Crawford	24,353	Kiowa	62,884	San Luis	83,905
Creede	220,444	Kit Carson	33,338	Sawpit	12,836
Crestone	139,710	Kremmling	611,077	Sedgwick	3,363
Cripple Creek	614,803	La Jara	282,322	Seibert	65,041
Dacono	881,306	La Salle	501,128	Severance	152,870
De Beque	75,293	Lakeside	81,622	Sheridan	156
Del Norte	240,172	Las Animas	411,210	Silt	476,185
Dillon ¹	4,685,302	La Veta	201,870	Silver Cliff	87,360
Dinosaur ¹	78,695	Limon	920,385	Silver Plume	22,734
Dolores	265,550	Lochbuie	483,399	Silverton	136,372
Dove Creek	133,593	Log Lane Village	43,350	Simla	48,332
Eads	95,190	Lyons	535,137	South Fork	251,316
Eagle	2,807,815	Manassa	22,959	Springfield	339,167
Eaton	1,036,047	Mancos	326,293	Stratton	104,071
Elizabeth	1,504,797	Manitou Springs	2,159,734	Superior	9,053,586
Empire	74,154	Manzanola	4,581	Telluride	10
Erie	1,967,646	Marble	14,226	Timnath	19,815
Estes Park	7,889,229	Mead	572,781	Trinidad	4,848,301
Fairplay	444,602	Milliken	359,281	Victor	156,332
Firestone	1,601,417	Minturn	449,117	Walden	79,291
Flagler	129,476	Moffat	8,768	Walsenburg	1,000,217
Florence	657,856	Montezuma ¹	18,673	Walsh	148,798
Fort Lupton	2,345,331	Monte Vista	682,825	Ward	8,105
Fort Morgan	5,310,491	Monument	4,290,278	Wellington	706,001
Fountain	7,041,155	Morrison	602,295	Westcliffe	285,363
Fowler	119,016	Mountain View	197,273	Wiggins	190,723
Foxfield	273,106	Mountain Village	76,194	Wray	850,908
Fraser	1,590,245	Naturita	180,046	Yampa	39,024
Frederick	1,375,903	Nederland	806,645	Yuma	1,400,572
Fruita	2,105,467	New Castle	1,051,506		
				Total	\$119,945,601.48

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 2012

Adams County	\$34,308,717	Mesa County	\$36,842,154
Alamosa County	4,935,161	Mineral County	509,042
Arapahoe County	17,032,995	Moffat County	2,757,323
Archuleta County	6,341,499	Montezuma County ¹	1,638
Bent County	237,206	Montrose County	5,022,170
Boulder County	28,662,566	Otero County	1,232,830
Chaffee County	5,195,691	Ouray County	1,019,037
Clear Creek County	923,250	Park County	524,652
Costilla County	146,281	Phillips County	382,369
Crowley County	278,833	Pitkin County	24,026,707
Custer County	427,353	Prowers County	1,515,486
Delta County	5,252,160	Pueblo County	14,557,055
Douglas County	36,773,837	Rio Blanco County	2,610,926
Eagle County	12,395,458	Meeker	883,769
El Paso County	70,171,417	Rangely	1,060,746
Elbert County	788,859	Rio Grande County	2,635,590
Fremont County	3,792,954	Routt County	4,310,378
Garfield County	9,144,917	Saguache County	249,416
Grand County	2,847,930	San Juan County	638,684
Gunnison County	2,585,197	San Miguel County	1,687,200
Hinsdale County	605,549	Sedgwick County	364,547
Huerfano County	999,441	Summit County	3,754,730
Jackson County	516,759	Blue River	79,466
Jefferson County	35,259,937	Breckenridge	6,513,210
La Plata County	18,356,533	Frisco	2,810,720
Lake County	2,636,671	Silverthorne	4,193,278
Larimer County	25,382,831	Teller County	1,656,350
Lincoln County	1,347,897	Washington County	315,559
Logan County	2,556,898		
		Total	\$452,059,831

¹ Sales tax was repealed in January 2011



Lodging Tax Distributions to Counties Calendar Years 2008 – 2012

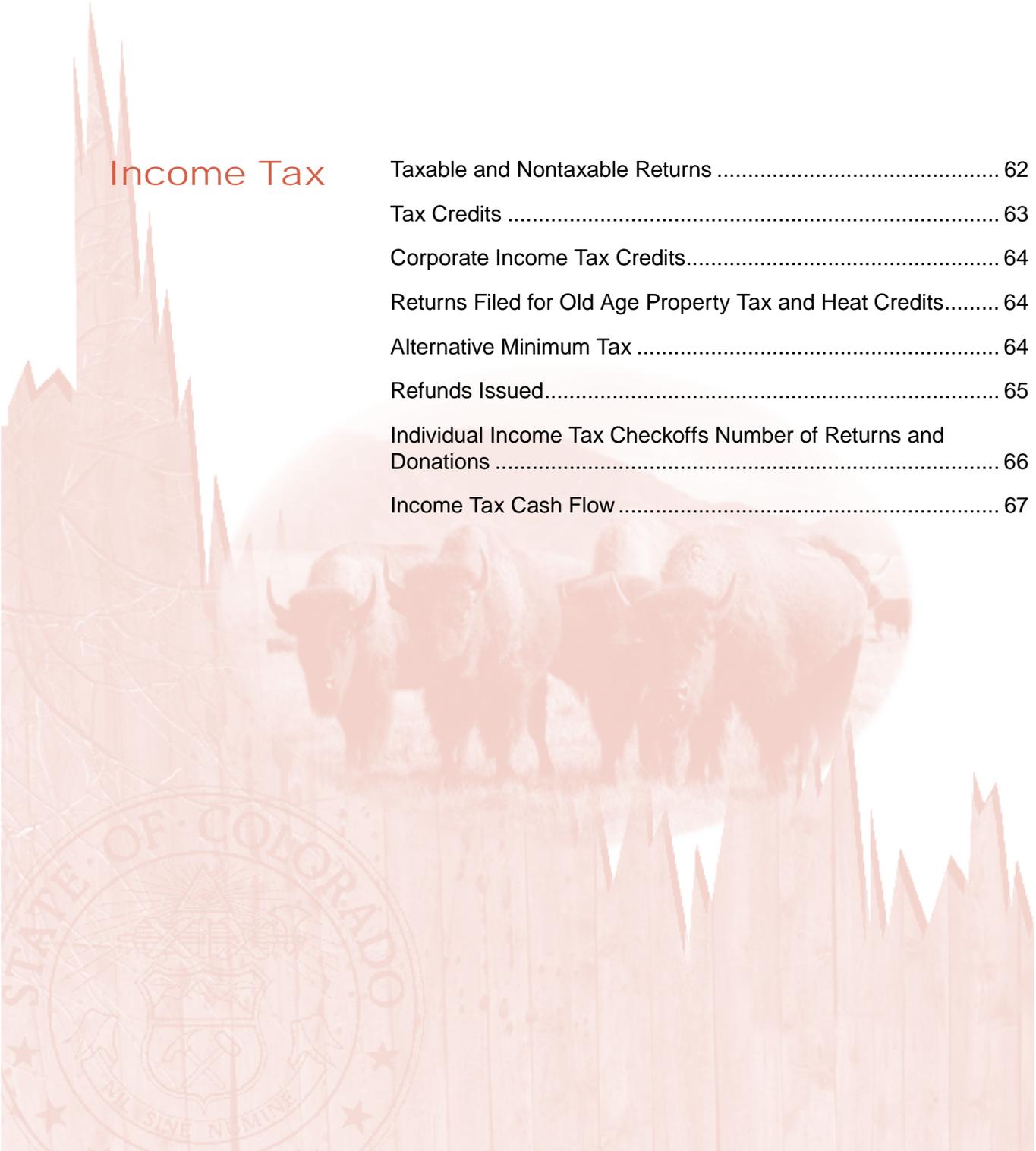
County	Current Tax Rate	2008	2009	2010	2011	2012
Alamosa	1.9%	\$128,274	\$117,233	\$175,397	\$170,983	\$188,792
Archuleta (Pagosa Springs omitted)	1.9%	74,528	74,763	76,833	83,068	85,973
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	306,211	290,926	306,692	295,394	395,580
Clear Creek	2.0%	70,826	66,968	69,835	58,495	79,854
Conejos	1.9%	21,111	23,513	20,050	19,260	22,473
Costilla	1.9%	6,922	9,349	10,660	6,676	8,230
Custer	2.0%	19,596	16,312	20,563	19,320	20,637
Delta	1.9%	85,466	72,356	72,275	68,894	86,729
Fremont	2.0%	148,463	135,348	134,398	129,511	127,029
Grand (Winter Park omitted)	1.8%	499,055	458,513	420,421	481,860	526,986
Hinsdale	1.9%	45,771	48,750	45,275	47,848	49,337
Huerfano	2.0%	45,255	49,812	44,511	46,084	47,114
Lake	1.9%	110,640	78,891	99,276	95,528	106,575
La Plata (Durango omitted)	1.9%	189,262	168,180	180,453	198,218	226,754
Lincoln	2.0%		89,854	106,225	107,422	129,611
Logan (Sterling omitted)	1.9%	81,720	69,904	83,047	69,240	25,228
Mineral	1.9%	57,267	60,122	58,332	53,354	60,990
Moffat	1.9%	164,595	155,261	102,137	129,066	168,080
Montezuma (Cortez omitted)	1.9%	108,014	107,364	87,290	100,112	130,658
Morgan	1.9%	84,192	83,402	76,945	83,011	103,646
Prowers	2.0%	75,607	79,037	72,243	71,793	110,450
Rio Blanco	1.9%	86,346	75,806	58,888	64,099	61,411
Rio Grande	1.9%	83,597	83,987	88,879	78,664	100,329
Saguache	1.9%	11,519	11,663	13,217	12,935	17,099
San Juan	2.0%	44,958	43,074	51,663	50,939	48,190
San Miquel (Mountain Village omitted)	2.0%	367,446	284,267	302,944	291,802	308,655

NR = Nonreleasable due to confidentiality requirements



Income Tax

- Taxable and Nontaxable Returns 62
- Tax Credits 63
- Corporate Income Tax Credits..... 64
- Returns Filed for Old Age Property Tax and Heat Credits..... 64
- Alternative Minimum Tax 64
- Refunds Issued..... 65
- Individual Income Tax Checkoffs Number of Returns and Donations 66
- Income Tax Cash Flow 67

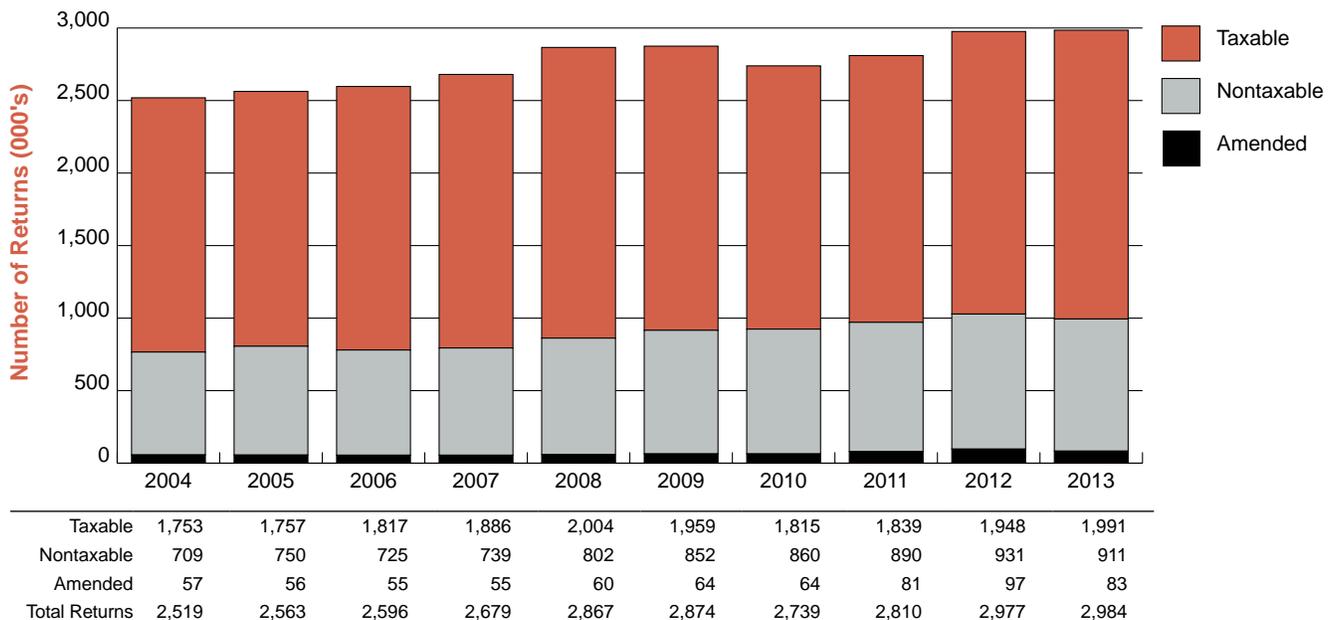




Taxable and Nontaxable Returns Fiscal Years 2009 to 2013

Type of Return	Individual	Fiduciary	Partnership	Corporate	Totals
Taxable					
2013	1,954,765	13,557	8,508	13,848	1,990,678
2012	1,914,627	11,972	7,765	13,637	1,948,001
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
Nontaxable					
2013	631,678	31,706	212,296	35,267	910,947
2012	654,624	32,433	207,052	37,320	931,429
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
Amended					
2013	77,543	1,062	1,395	2,796	82,796
2012	88,759	933	4,348	3,343	97,383
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
Totals					
2013	2,663,986	46,325	222,199	51,911	2,984,421
2012	2,658,010	45,338	219,165	54,300	2,976,813
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

Taxable, Nontaxable, and Amended Income Tax Returns Fiscal Years 2004 to 2013





Tax Credits
Fiscal Years 2012 and 2013
Individual, Fiduciary and Partnership

Tax Credits	2012		2013	
	Amount	Filings	Amount	Filings
Enterprise zone investment credit	\$7,696,044	7,427	\$7,284,844	5,297
Enterprise zone commercial vehicle investment credit	298,584	15	(284,870)	17
Enterprise zone new business facility employee credit	873,385	840	988,990	584
Enhanced rural enterprise zone new business facility employee credit	287,750	190	225,243	150
Enterprise zone agricultural employee processing credit	20,594	16	14,998	12
Enhanced rural enterprise zone agricultural employee processing credit	24,288	17	8,573	14
Enterprise zone employee health insurance credit	89,175	162	66,606	108
Contribution to enterprise zone administrator credit	5,392,343	11,756	4,881,157	7,679
Research and development enterprise zone credit	67,453	131	281,072	151
Rehabilitation of vacant commercial buildings enterprise zone credit	294,201	74	525,941	76
Job training program enterprise zone credit	214,780	392	557,940	622
Enterprise zone credits carried over ¹	4,134,834	1,304	266,056	150
Other enterprise zone credits ²	1,252,873	1,053	139,771	106
Child care credit	3,245,984	33,145	2,952,404	31,070
Alternative fuel credit ³	5,244,175	2,405	4,246,469	2,439
Gross conservation easement credit	49,142,712	1,310	17,819,759	910
Credit for taxes paid to another state	187,435,021	56,692	124,777,638	55,706
Plastic recycling investment credit	1,795	8	2,449	6
Colorado minimum tax credit	3,675,783	8,380	2,276,484	7,388
Historic property preservation credit	950,995	197	280,067	117
Child care investment credits ⁴	601,500	832	305,784	546
School-to-career investment credit	6,985	17	NR	NR
Colorado works program credit	NR	NR	56,640	15
Child care contribution credit	16,710,320	6,333	3,449,586	1,358
Rural technology enterprise zone credit ⁵	30,895	11	9,054	11
Long term care insurance credit	3,563,958	18,994	3,466,327	18,428
Contaminated land redevelopment credit	134,653	21	91,118	13
Low-income housing credit ⁵	1,500	6	1,125	7
Aircraft manufacturer new employee credit	NR	NR	NR	NR
Colorado innovation investment tax credit	360,158	73	31,540	15
Job growth incentive tax credit	168,416	14	327,502	7
Other credits ⁶	3,319,352	910	4,991,998	925
Total	\$295,231,134	152,745	\$168,218,909	133,675

¹ Applies to 2010 and prior income tax years and includes Enterprise zone credits carried over from previous tax years.

² Applies to 2010 and prior income tax years and includes the research and development enterprise zone credit, the rehabilitation of vacant commercial buildings enterprise zone credit, and the job training program enterprise zone credit.

³ Includes refundable and non refundable alternative fuel vehicle credits and alternative fuel refueling facility credit.

⁴ Includes investment credits for licensed child care centers, family care homes, and employers providing licensed child care facilities.

⁵ Includes credits carried forward only. See FYI 36 for rural technology enterprise zone credit and FYI 46 for low income housing credit.

⁶ Applies to 2010 and prior income tax years and includes credits 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 and partnerships returns.

NR = Nonreleasable data due to confidentiality requirements.

The information on this page reflects individual, partnership, and fiduciary income tax transactions that occurred during the fiscal year but not limited to credits claimed on current year, amended returns, and/or corrected returns previously in error. The information may encompass transactions over multiple years. This information is different from data by income tax year.



Corporate Income Tax Credits

Fiscal Years 2012 to 2013

Tax Credits	2012		2013	
	Amount	Filings	Amount	Filings
Enterprise zone investment	\$37,610,093	443	\$14,255,392	461
Commercial vehicle investment credit	NR	NR	NR	NR
Enterprise zone employee	383,970	121	1,878,159	81
Enterprise zone contribution credits	457,842	156	602,964	134
Enterprise zone building rehab credit	3,796	3	102,249	3
Enterprise zone research credit	927,797	30	94,979	27
Enterprise zone job training credit	2,551,337	40	4,180	3
Rural technology enterprise zone credit carryforward	195,573	4	NR	NR
Other enterprise zone credits ¹	9,338,172	62	1,555,828	24
New investment tax	1,252,786	819	364,907	577
Alternative fuel credit ²	5,337,347	21	317,655	10
Gross conservation easement credit	969,552	19	97,940	8
Old investment tax credit	39,742	8	NR	NR
Crop and livestock contribution credit	0	0	0	0
Historic property preservation credit	NR	NR	NR	NR
Child care contribution credit	386,401	39	189,690	23
Child care investment credits ³	NR	NR	NR	NR
School-to-career investment credit	0	0	0	0
Colorado works program credit	0	0	0	0
Contaminated land redevelopment credit	0	0	0	0
Low-income housing credit	0	0	0	0
Aircraft manufacturer new employee credit	0	0	0	0
Job growth incentive credit	312,561	3	603,277	6
Other credits ⁴	2,956,675	51	4,576	9
Total	\$62,751,054	1,822	\$19,348,617	1,371

¹ Applies to income tax years 2009 and prior and includes enterprise zone vacant commercial building rehabilitation credit, enterprise zone research and experimental credit, enterprise zone job training credit, and rural technology enterprise zone credit.

² Includes credit amounts for the purchase of alternative fuel vehicles and investment in alternative fuel refueling facilities.

³ Includes investment credits for licensed child care centers, family care homes, and employers providing licensed child care facilities.

⁴ Applies to income tax years 2009 and prior and includes credits 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, and aircraft manufacturer new employee.

NR - Not Releasable

The information on this page reflects corporate income tax transactions that occurred during the fiscal year but is not limited to credits claimed on current year, amended returns, and/or corrected returns previously in error. The information may encompass transactions over multiple years. This information is different from data by income tax year.

Returns Filed for Old Age Property Tax and Heat Credits

Fiscal Years 2009 to 2013

Year	Number of Returns	Amount of Refund/Credit	Average Credit
2013	20,878	\$6,874,010	\$329
2012	21,703	7,254,389	334
2011	24,206	7,373,322	305
2010	23,595	7,581,317	321
2009	26,058	8,290,629	318

Alternative Minimum Tax

Fiscal Years 2009 to 2013

Year	Number of Returns	Alternative Min. Tax
2013	2,738	\$4,984,432
2012	2,707	5,229,465
2011	2,574 ¹	4,075,750
2010		5,506,178
2009		5,482,504

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 2004 to 2013

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds ²	Total Refunds ³	Average Refund Per Return
Individual Income Tax ¹					
2013	1,599,658	\$758,105,087	\$0	\$758,105,087	\$474
2012	1,572,378	786,868,713	0	786,868,713	500
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
Fiduciary					
2013	2,555			\$4,827,565	\$1,889
2012	2,202			4,944,222	2,245
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
Corporate Income Tax					
2013	3,803			\$96,000,403	\$25,243
2012	4,889			131,243,697	26,845
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

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 2009 to 2013

Non-Game Wildlife

Year	No. of donations	Amount	Average
2013	13,126	\$156,824	\$11.95
2012	14,210	172,986	12.17
2011	15,535	176,012	11.33
2010	15,835	173,332	10.95
2009	18,954	210,200	11.09

Domestic Abuse

Year	No. of donations	Amount	Average
2013	11,821	\$140,918	\$11.92
2012	12,681	142,734	11.26
2011	13,812	146,137	10.58
2010	13,887	141,468	10.19
2009	16,588	176,729	10.65

Homeless Prevention

Year	No. of donations	Amount	Average
2013	10,168	\$118,249	\$11.63
2012	11,162	124,512	11.15
2011	12,344	135,888	11.01
2010	12,709	135,599	10.67
2009	14,977	162,059	10.82

Western Slope Veterans' Cemetery

Year	No. of donations	Amount	Average
2013	4,359	\$32,224	\$7.39
2012	4,746	33,879	7.14
2011	5,174	36,391	7.03
2010	5,235	34,204	6.53
2009	6,133	41,802	6.82

Pet Overpopulation Fund

Year	No. of donations	Amount	Average
2013	11,870	\$134,902	\$11.36
2012	12,677	145,352	11.47
2011	14,081	154,325	10.96
2010	14,330	153,853	10.74
2009	16,839	183,716	10.91

Colorado Healthy Rivers Fund

Year	No. of donations	Amount	Average
2013	9,232	\$91,199	\$9.88
2012	9,895	96,225	9.72
2011	10,412	96,090	9.23
2010	10,424	88,585	8.50
2009	11,611	97,482	8.40

Alzheimer's Association Fund

Year	No. of donations	Amount	Average
2013	8,132	\$98,314	\$12.09
2012	9,111	100,401	11.02
2011	9,945	101,734	10.23
2010	9,647	91,893	9.53
2009	11,715	117,685	10.05

Military Family Relief Fund

Year	No. of donations	Amount	Average
2013	10,089	\$155,592	\$15.42
2012	11,064	168,514	15.23
2011	12,246	175,363	14.32
2010	12,479	187,799	15.05
2009	14,779	213,982	14.48

Colorado Breast and Women's Reproductive Cancer Fund

Year	No. of donations	Amount	Average
2013	8,142	\$84,794	\$10.41
2012	8,897	85,239	9.58
2011	10,011	90,762	9.07
2010	10,570	95,021	8.99
2009	12,668	115,009	9.08

The Make-a-Wish Foundation of Colorado Fund

Year	No. of donations	Amount	Average
2013	9,264	\$108,806	\$11.75
2012	9,972	108,508	10.88
2011	10,845	111,179	10.25
2010	10,297	95,768	9.30

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

Year	No. of donations	Amount	Average
2013	3,047	\$14,628	\$4.80
2012	3,259	16,366	5.02
2011	3,323	15,742	4.74

The Unwanted Horse Fund

Year	No. of donations	Amount	Average
2013	8,746	\$96,518	\$11.04
2012	9,056	93,365	10.31
2011	9,536	88,762	9.31

Goodwill Industries Fund

Year	No. of donations	Amount	Average
2013	4,445	\$64,562	\$14.52
2012	4,311	54,427	12.63

Families in Action For Mental Health Fund

Year	No. of donations	Amount	Average
2013	7,603	\$69,138	\$9.09
2012	5,189	42,330	8.16

Colorado Multiple Sclerosis Fund ¹

Year	No. of donations	Amount	Average
2013	5,326	\$51,564	\$9.68

Totals ²

Year	No. of donations	Amount	Average
2013	125,974	\$1,425,664	\$11.32
2012	136,784	1,501,980	10.98
2011	153,567	1,573,110	10.24
2010	149,470	1,494,679	10.00
2009	170,673	1,717,033	10.06

¹ This income tax checkoff is new and reflects collections from January 2013 through June 2013.

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 individually on this page.



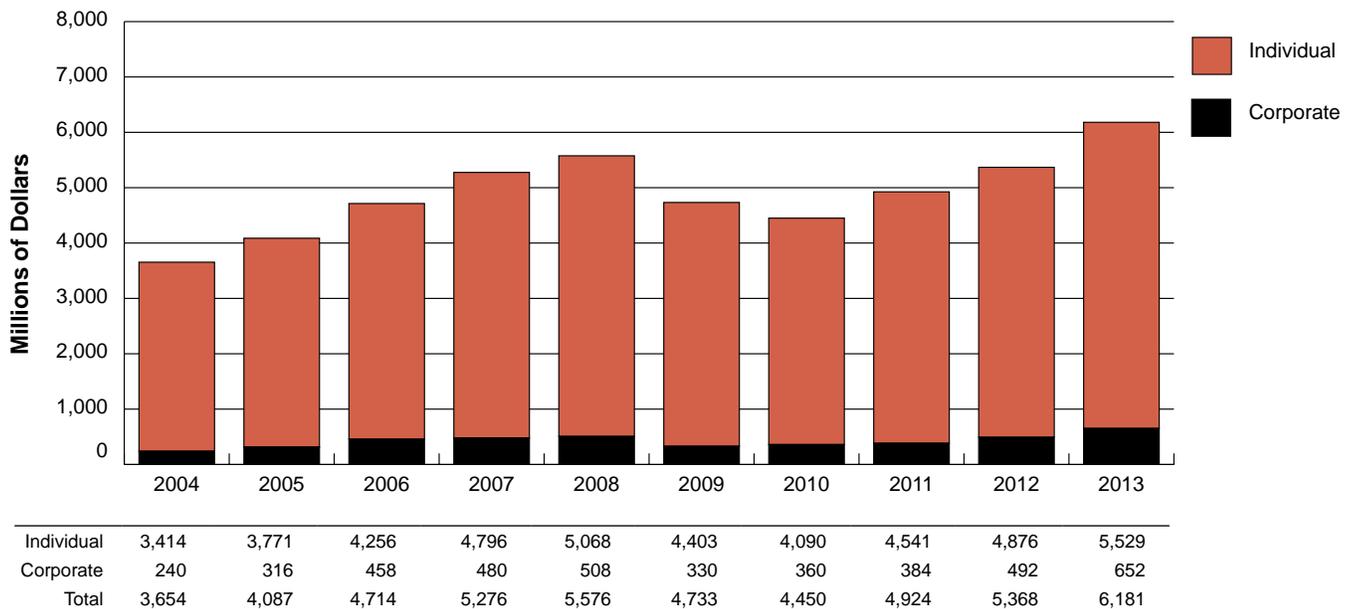
Income Tax Cash Flow

Fiscal Years 2004 to 2013 (Millions of Dollars)

Year	Tax Withheld	Estimated Payments	Cash With Returns	Gross Collections	Adjustments ¹	Refunds	Net Collections
Individual Tax ²							
2013	\$4,459.3	\$1,168.6	\$666.8	\$6,294.8	\$3.4	\$762.9	\$5,528.5
2012	4,201.7	900.6	569.6	5,671.9	4.5	791.8	4,875.6
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
Corporate Tax							
2013	\$0.0	\$640.0	\$108.2	\$748.2	\$0.0	\$96.0	\$652.2
2012	0.0	516.8	106.6	623.5	0.0	131.2	492.2
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

¹ Adjustments include short-checks and withholdings refunds.
² For this table, fiduciary information is included in this category.

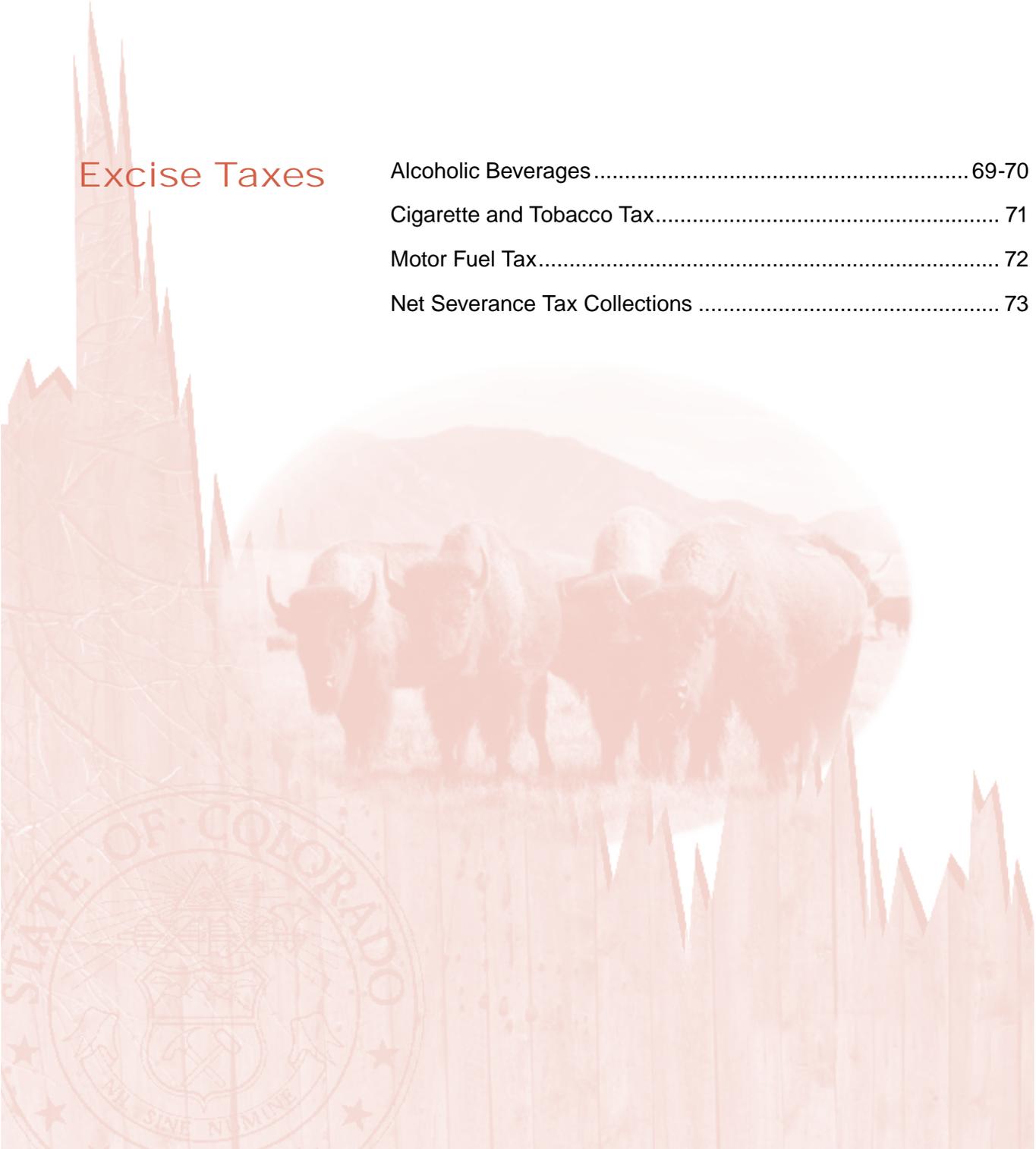
Net Income Tax Collections





Excise Taxes

- Alcoholic Beverages 69-70
- Cigarette and Tobacco Tax..... 71
- Motor Fuel Tax..... 72
- Net Severance Tax Collections 73

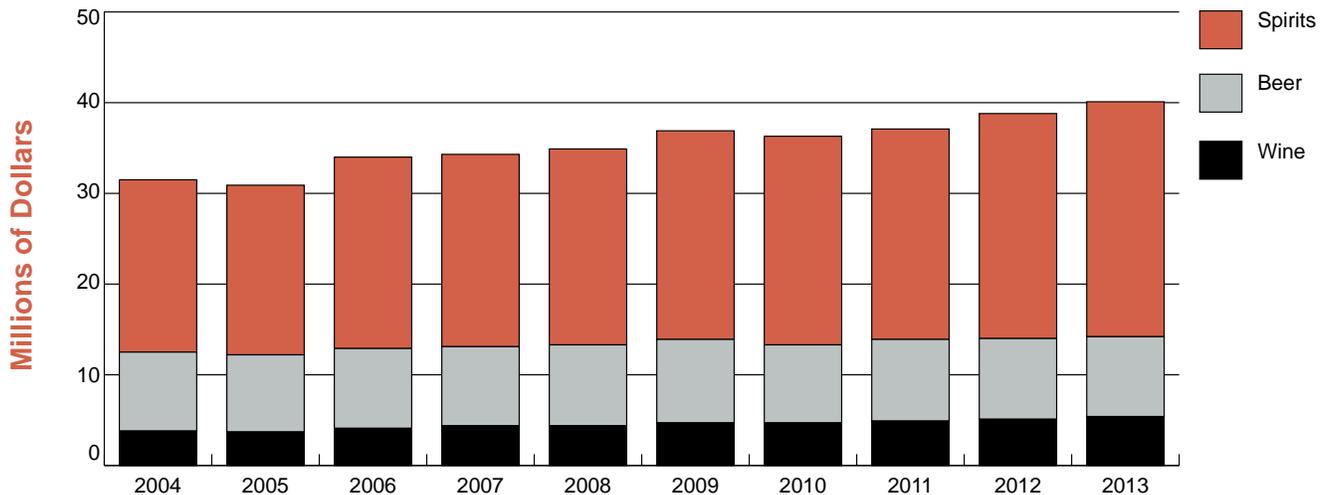




Alcoholic Beverage Excise Taxes and License Fees Fiscal Years 2009 to 2013

	2009	2010	2011	2012	2013
State License Fees	\$2,946,077	\$2,990,074	\$3,107,054	\$3,204,467	\$3,611,266
85% Liquor Licenses (from local government)	3,011,155	3,060,161	3,097,470	3,182,202	3,096,509
Total Net License Fees	\$5,957,232	\$6,050,235	\$6,204,524	\$6,386,669	\$6,707,775
3.2% Beer Tax	\$438,158	\$413,657	\$478,445	\$463,382	\$374,155
Repeal Beer Tax	8,711,253	8,186,066	8,514,422	8,436,052	8,466,726
Hard Cider Tax	17,372	17,312	20,639	16,064	22,785
Wine Tax	4,716,512	4,717,050	4,856,409	5,127,991	5,387,244
Spirituous Liquors Tax	22,946,579	23,014,941	23,262,547	24,819,111	25,887,063
Total Net Tax Receipts	\$36,829,874	\$36,349,026	\$37,132,463	\$38,862,600	\$40,137,973
Total Net Revenues	\$42,787,106	\$42,399,261	\$43,336,987	\$45,249,268	\$46,845,748

Excise Tax Revenues Fiscal Years 2004 to 2013



Spirits	19.0	18.7	21.1	21.2	21.6	23.0	23.0	23.3	24.8	25.9
Beer	8.7	8.5	8.8	8.7	8.9	9.2	8.6	9.0	8.9	8.8
Wine	3.8	3.7	4.1	4.4	4.4	4.7	4.7	4.9	5.1	5.4



Taxable Gallons of Beer, Wine, and Spirits

Fiscal Years 2004 to 2013

Year	Beer	Wine	Spirits
2013	110,511,009	17,202,962	11,348,888
2012	111,242,926	16,296,374	10,880,699
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
2004	108,322,388	12,032,734	8,309,763



Distribution of Net Cigarette Tax Collections Fiscal Years 2004 to 2013

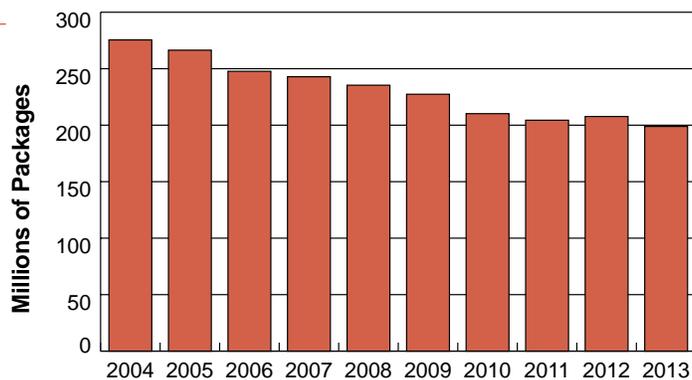
Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Collections
2013	\$12,098,292	\$26,086,660	\$127,283,176	\$165,468,129
2012	12,304,812	27,573,656	132,928,226	172,806,694
2011	12,506,780	26,739,550	130,629,639	169,875,969
2010	12,775,371	27,900,232	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

Tobacco Products Tax Collections Fiscal Years 2004 to 2013

Years	Gross General Fund Collections	Refunds and Short Checks	Health-Related Programs Collections	Total Net Collections
2013	\$15,665,950	\$(72,826)	\$15,965,112	\$31,558,236
2012	15,137,489	(21,848)	15,476,237	30,591,878
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

Packages of Cigarettes Taxed Fiscal Years 2004 to 2013

Year	Millions of Packages
2013	198.9
2012	207.7
2011	204.4
2010	210.2
2009	227.4
2008	235.4
2007	242.9
2006	247.7
2005	266.4
2004	275.5



¹ Based on time of distribution rather than entitlement per statute



State Motor Fuel Gallons and Receipts ¹

Fiscal Years 2009 to 2013 ²

Year	2009	2010	2011	2012	2013
Gasoline/ Gasohol					
Gross Gallons	2,112,780,897	2,161,334,944	2,174,827,391	2,171,725,091	2,180,934,055
Exemptions/Deductions	95,688,398	110,918,680	101,748,783	94,726,371	103,212,904
Refunds	13,821,825	21,594,879	14,745,803	15,971,397	13,637,563
Net Gallons	2,003,270,674	2,028,821,385	2,058,332,805	2,061,027,323	2,064,083,588
Diesel					
Gross Gallons	628,683,417	621,057,943	637,738,740	630,203,505	599,783,453
Exemptions/Deductions	88,904,619	94,771,349	104,854,122	106,904,379	87,597,144
Refunds	24,157,367	28,176,871	26,966,533	33,239,682	21,236,201
Distributed to Other States	19,895,103	13,877,979	16,966,738	7,283,001	12,714,439
Net Gallons	515,621,431	498,109,723	505,918,085	490,059,444	490,950,108
Alternative Fuels					
Gross Gallons	5,082,508	4,451,173	20,444,984	45,302,624	40,577,453
Exemptions/Deductions	3,166,261	2,939,306	5,622,705	11,872,014	8,550,522
Net Gallons	1,916,247	1,511,867	14,822,279	33,430,610	32,026,931
Aviation Gasoline					
Gross Gallons	4,999,677	4,966,716	4,933,803	5,128,522	4,747,838
Exemptions/Deductions	553,183	576,164	532,630	458,151	436,746
Refunds	300,683	332,499	277,470	373,093	234,117
Net Gallons	4,145,811	4,058,053	4,123,703	4,297,278	4,076,975
Aviation Jet Fuel					
Gross Gallons	214,699,584	183,859,626	179,108,936	264,615,394	395,722,132
Exemptions/Deductions	179,394,194	149,625,448	144,315,546	223,171,153	359,954,026
Refunds	4,288,620	4,794,728	3,609,548	2,574,898	3,021,492
Net Gallons	31,016,770	29,439,450	31,183,842	38,869,343	32,746,614
Summary					
Gross Gallons Total	2,966,246,083	2,975,670,402	3,017,053,854	3,116,975,136	3,221,764,931
Exemptions/Deductions Total	367,706,655	358,830,947	357,073,786	437,132,068	559,751,341
Refunds Total	42,568,495	54,898,977	45,599,354	52,159,070	38,129,373
Distributed to Other States	19,895,103	13,877,979	16,966,738	7,283,001	12,714,439
Net Gallons Total	2,555,970,933	2,561,940,478	2,614,380,714	2,627,683,998	2,623,884,217
Receipts					
Net Gasoline/Gasohol @ 22 cents	\$438,245,772	\$444,500,847	\$446,669,209	\$456,077,344	\$449,593,926
Net Special Fuel @ 20.5 cents	104,836,721	103,348,301	105,720,993	106,348,629	106,086,839
Net Aviation Gasoline @ 6 cents	212,128	215,576	213,178	206,187	202,442
Net Aviation Jet Fuel @ 4 cents	1,242,428	1,073,790	1,230,898	1,332,002	1,494,730
Net All Fuels Total	\$544,537,050	\$549,138,514	\$553,834,279	\$563,964,162	\$557,377,936

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.

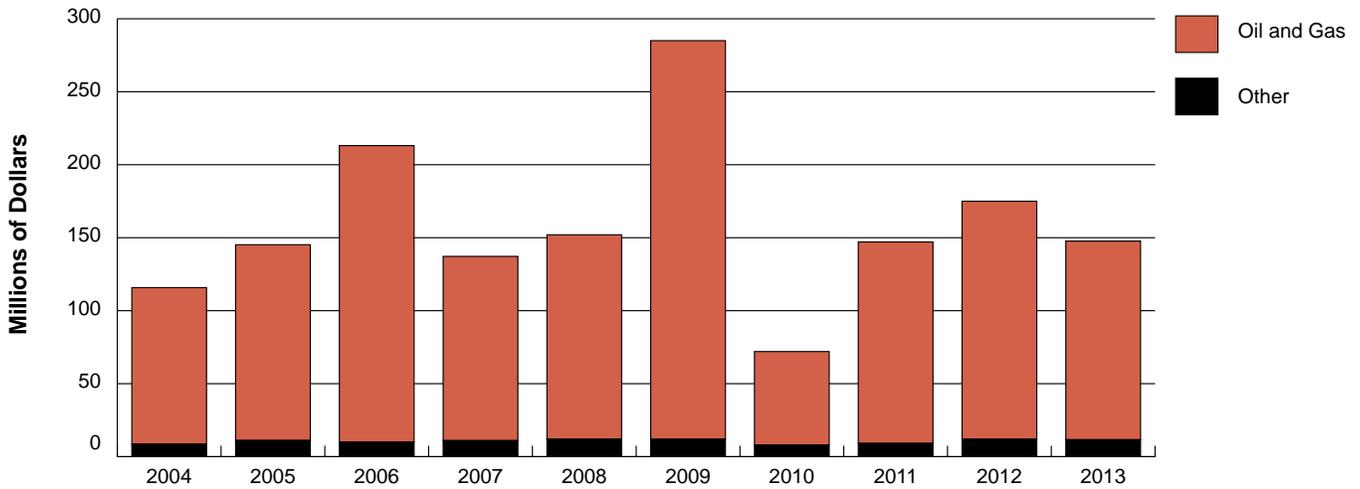
² Current fiscal year data is preliminary. Prior year data was modified to reflect updated information.



Net Severance Tax Collections Fiscal Years 2004 to 2013

Year	Oil and Gas	Other ¹	Total
2013	\$136,083,569	\$11,647,221	\$147,730,791
2012	163,046,102	12,044,764	175,090,866
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

Net Severance Tax Collections Fiscal Years 2004 to 2013



Oil and Gas	107.1	134.1	203.0	126.2	140.0	273.0	64.0	138.0	163.0	136.1
Other ¹	8.7	11.1	10.1	11.0	12.0	12.0	8.0	9.1	12.0	11.6

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



Notes



Notes