

# COLORADO DEPARTMENT OF REVENUE



# 2008 ANNUAL REPORT

July 1, 2007 through June 30, 2008

**ROXANNE HUBER**  
Executive Director

**Tim Weber**  
Deputy Executive Director

**Janet Archibeque**  
Director, Office of  
Research and Analysis

**Heidi Craig**  
**Aisha Yededji**  
Statistical Analysts

**Susan Spriggs**  
General Professional

**Will Miranda**  
Graphic Artist

## TABLE OF CONTENTS

Message From the Executive Director .....	1
Highlights.....	2
Department of Revenue Organization Chart .....	4
Collections, Administration, Processing and Audit .....	5
Population by County .....	9
Department of Revenue Locations .....	10
Taxes and Fees at a Glance.....	11
Legislative Digest .....	15
Alcoholic Beverages .....	21
Cigarette and Tobacco Products .....	25
Income.....	27
Limited Stakes Gaming .....	35
Lottery .....	37
Motor Fuels.....	39
Motor Vehicle.....	41
Online Web Portal Services .....	51
Racing Events.....	53
Sales and Use .....	55
Severance .....	71

Available at:

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



**DEPARTMENT OF REVENUE**

State Capitol Annex  
1375 Sherman Street, Room 409  
Denver, Colorado 80261  
(303) 866-3091  
FAX (303) 866-2400

January 7, 2009

The Honorable Bill Ritter, Jr.  
Governor of Colorado

Members of the  
Colorado General Assembly

Dear Governor, Senators and Representatives:

The Colorado Department of Revenue is proud to present its 68<sup>th</sup> annual report covering the period July 1, 2007 to June 30, 2008.

The state's economy and population grew during the past fiscal year, leading to an increase in income tax transactions, sales tax receipts, driver's license applications and Lottery ticket sales. The Department touches every citizen in the state – providing IDs and driver's licenses, collecting taxes, licensing casinos, regulating alcohol and tobacco sales and monitoring truck traffic on highways. The mission is always the same: To serve our citizens with respect and dedication.

One notable example of the Department's commitment to improved service is the opening of three new driver's license offices in 2008. Those offices in Loveland, Golden and Denver were made possible by the support of Governor Bill Ritter and state lawmakers.

To keep pace with the needs of Colorado's citizens, the Department has embarked on a plan to replace outdated computer systems with new innovative technology. Better tools mean better service.

The 46-year-old system processing taxes is severely limited and at risk, so the Department is replacing it with an updated, flexible program that will meet the demands of future generations. The age, complexity and multiple computer languages used to program the current system requires modification of up to 800 different programs when a single tax change is made. The Colorado Integrated Tax Architecture represents a leap forward by making tax processing more efficient and more responsive to research demands.

The Colorado Lottery, established in 1982, depends on its original computer system to handle billing, inventory and other activities. The age of that computer limits the Lottery's ability to expand the number and types of games it can offer. The Department has received permission to buy a new system that will ultimately generate additional proceeds for open space, parks, wildlife and related programs.

The Division of Motor Vehicles is exploring ways to update its computer systems to avoid delays caused by the breakdown of national computers that provide records on a driver's history in other states. When that national system goes down, everyone is forced to wait. A new, gated system would promise faster lines. Another way we are helping customers save time is by allowing online license renewals for drivers who qualify.

As the Department looks ahead, such improvements are necessary to cope with uncertain economic times. The Department will continue to improve customer service in times of limited resources by relying on technology that makes us faster, smarter and more efficient.

Sincerely,

A handwritten signature in cursive script that reads "Roxanne Huber".

Roxanne Huber  
Executive Director

## HIGHLIGHTS

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

The following is a brief summary of some DOR activities during fiscal year 2008.

### SERVICE TO TAXPAYERS

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY08, DOR

- Managed more than 820,000 telephone calls from taxpayers regarding sales, fuel and income taxes ( 63% of which were handled through Interactive Voice Response or Tax Information Scripts)
- Maintained more than 224,392 active sales tax accounts and more than 176,552 active wage withholding accounts
- Provided FYI information sheets regarding tax issues that were accessed over 1.3 million times via the internet

### TAX PROCESSING AND COLLECTION

During FY08, the Department processed:

- 2.5 million individual tax returns
- 58,509 corporate income tax returns
- 1.6 million income tax refunds; average refund \$469.93, of which:
  - 99% were processed within 21 days
  - 99.96% were processed within 45 days
- 5.3 million documents for all taxes
- Assessments imposed by the Department's FairShare and Field Audit units for delinquent taxes valued at \$347 million

### COLORADO LOTTERY

- Gross Sales: \$ 505.8 million
- Total Proceeds: \$ 122.3 million
- Funds Distribution:
  - Conservation Trust Fund: \$ 48.9 million
  - Great Outdoors Colorado: \$ 53.1 million
  - Parks & Outdoor Recreation: \$ 12.2 million
  - Lottery Contingency Reserve Fund: \$ 8.1 million 1/
- Total Proceeds (1983-2008): \$ 1,981.2 million

1/ formerly School Contingency Reserve

### MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 486,315 driver's licenses issued
- 126,540 ID cards issued
- 60,668 driver records provided to the public
- \$992,906 obtained in restitution and/or money value for Colorado consumers and dealers as part of the Department's investigation and complaint resolution process
- \$222,000 imposed for fines on licensed dealer and salespeople

### COLORADO LIMITED STAKES GAMING

- \$30,000 assessed in fines against 10 casinos and slot machine manufacturers
- \$ 112 million in gaming tax revenues collected
- 40 gaming establishments licensed
- 9,073 employed by casinos
- \$ 100.5 million distributed to constitutional and statutory fund recipients

### LIQUOR ENFORCEMENT

- 14,620 liquor licenses in force
- 774 investigations performed, 80% resulted in criminal penalties or administrative sanctions
- 1,316 "no notice" compliance investigations were performed on alcohol beverage licensed establishments
- 1,021 statewide compliance checks for sales of tobacco to minors with a 89% compliance rate

## PORTS OF ENTRY

- 6.48 million trucks cleared
- 20,608 commercial vehicle inspections with 9,295 being placed out of service for safety violations involving either the driver or the vehicle
- 39% of all vehicle traffic cleared ports using AVI WIM technology
- \$ 8.34 million collected in fines and permits

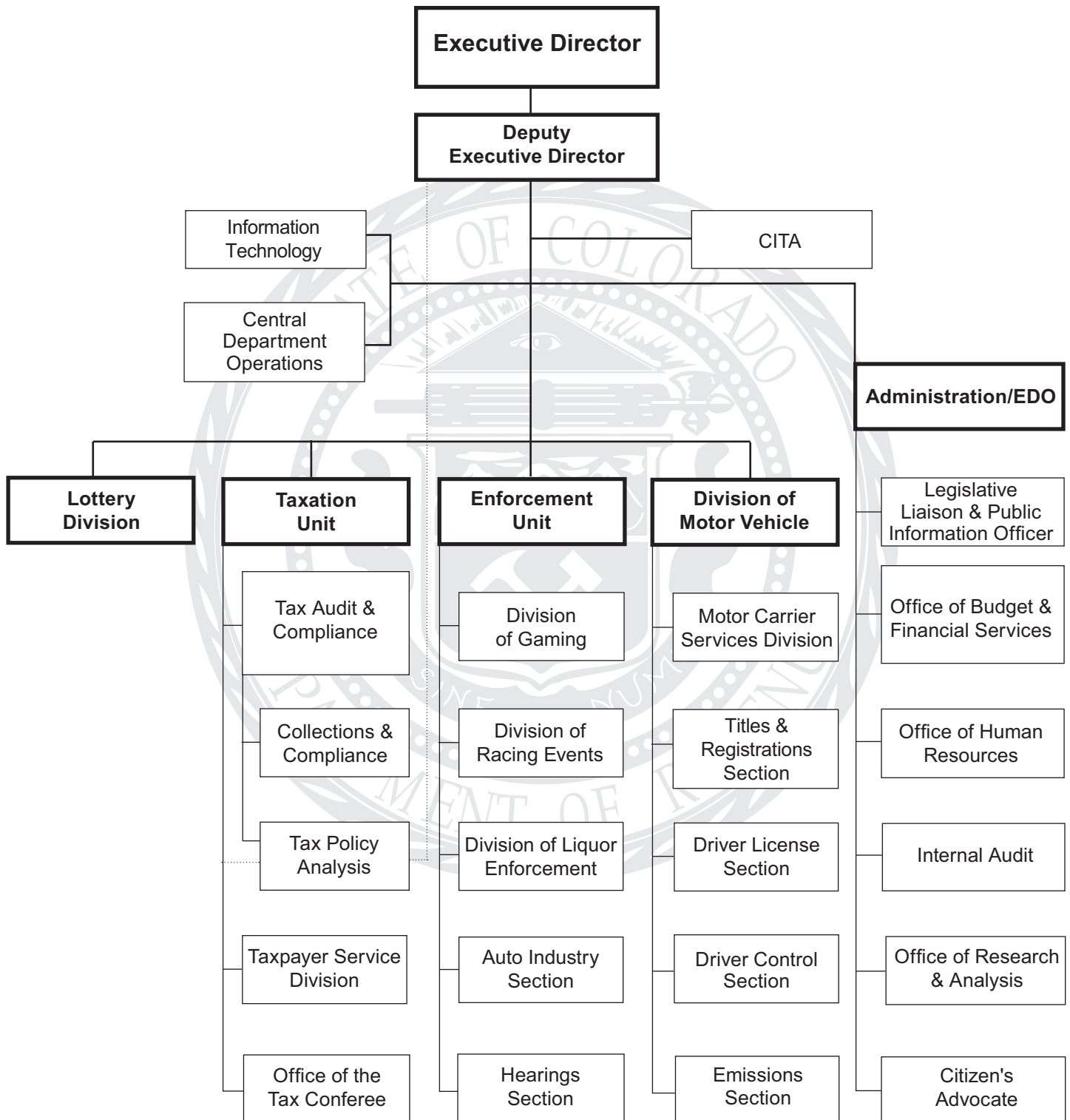
## RACING

- 35 Horse and 259 Greyhound race days regulated
- \$2.8 million collected in racing related taxes
- 504 horse and 3,156 greyhound drug tests conducted; 97% compliance rate for horses and 99.85% compliance rate for greyhounds



# COLORADO DEPARTMENT OF REVENUE

## FUNCTIONAL ORGANIZATION CHART



**NET COLLECTIONS BY SOURCE**  
**Fiscal Years 2007 and 2008**

			<b>Percent of 2008 Revenues Collected</b>	<b>Year-to- Year Percent Change</b>
	<b>2007</b>	<b>2008</b>		
<b>STATE TAXES</b>				
<b>SALES, USE, AND EXCISE</b>				
Alcoholic Beverages	\$34,394,199	\$35,471,594		
Aviation Fuel	36,862,490	34,245,626		
Cigarette	202,089,387	195,867,073		
Highway Fuel	608,358,726	565,726,491		
Limited Stakes Gaming	110,846,016	109,949,228		
Racing	2,972,161	2,746,593		
Sales	2,016,814,233	2,122,444,002		
Tobacco Products	25,573,502	24,831,455		
Use	179,378,744	190,286,645		
<b>Subtotal</b>	<b>\$3,217,289,457</b>	<b>\$3,281,568,707</b>	<b>35.1%</b>	<b>2.0%</b>
<b>INCOME</b>				
Individual	\$4,749,243,172 1/	\$5,014,366,103 2/		
Corporate	479,445,366	507,986,664		
Fiduciary	46,179,309	53,615,057		
<b>Subtotal</b>	<b>\$5,274,867,847</b>	<b>\$5,575,967,824</b>	<b>59.7%</b>	<b>5.7%</b>
<b>ESTATE TAXES</b>	<b>\$600,630</b>	<b>\$426,790</b>	<b>0.0%</b>	<b>- 28.9%</b>
<b>SEVERANCE</b>	<b>\$136,887,598</b>	<b>\$151,473,654</b>	<b>1.6%</b>	<b>10.7%</b>
<b>LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS</b>				
<b>MOTOR VEHICLE</b>				
Vehicle Registrations	\$196,629,823	\$209,002,508		
Motor Vehicle Operator Licenses	10,426,689	13,587,160		
Emissions	8,364,114	10,586,509		
Titles	5,882,540	5,259,142		
Drivers License Express Consent Fees	318,920	178,060		
IRP Due Other States	1,241,471	1,073,354		
License Reinstatement Fees	4,933,185	5,036,383		
Motor Vehicle Financial Responsibility	3,769	1,456		
Motor Vehicle Penalty Assessments	8,747,037	9,008,628		
Motor Vehicle Dealer/Sales Licenses	2,044,456	2,090,873		
Motor Vehicle Manufacturer Licenses	137,520	140,635		
Motorist Insurance Identification Database	2,269,313	2,494,230		
Passenger Mile Tax	455,667	465,192		
60-Day Harvest Permit	39,515	52,424		
Tow Bills	74,200	75,348		
<b>Subtotal</b>	<b>\$241,568,218</b>	<b>\$259,051,901</b>	<b>2.8%</b>	<b>7.2%</b>
<b>REGULATORY AND BUSINESS</b>				
Cigarette Licenses	\$908	\$875		
Liquid Petroleum Inspection Fee	174,136	163,966		
Liquor Licenses	3,179,351	3,094,488		
Liquor Licenses/85% City	2,468,421	2,530,933		
Liquor Licenses 85% County	449,597	459,884		
Limited Stakes Gaming	1,204,804	879,316		
PUC Utility Supervision Fees	9,621,781	11,809,991		
Other PUC Hazardous Fees	127,921	114,910		
Racing Licenses/Fees	1,946,618	2,029,151		
Recycled Tire Fees	3,094,339	4,333,481		
Restaurant Licenses/Fees	557,464	520,027		
Sales Tax Licenses	266,354	2,404,974		
Special Fuel Licenses and Permits	7,337	6,819		
Tobacco Products Licenses/Fines	8,005	9,290		
Trade Name Fees	612	210		
Underground Storage Tank Surcharge	39,368,884	37,221,185		
<b>Subtotal</b>	<b>\$62,476,532</b>	<b>\$65,579,500</b>	<b>0.7%</b>	<b>5.0%</b>

**NET COLLECTIONS BY SOURCE (CONTINUED)**  
**Fiscal Years 2007 and 2008**

			<b>Percent of 2008 Revenues Collected</b>	<b>Year-to- Year Percent Change</b>
<b>OTHER RECEIPTS</b>				
Miscellaneous Receipts	\$10,549,157	\$10,918,112		
Revenue Department Service Fees	577,663	546,743		
Traumatic Brain Injury Fee Surcharge	831,326	770,957		
<b>Subtotal</b>	<b>\$11,958,146</b>	<b>\$12,235,812</b>	<b>0.1%</b>	<b>2.3%</b>
<b>NET COLLECTIONS</b>	<b>\$8,945,648,428</b>	<b>\$9,346,304,187</b>	<b>100.0%</b>	<b>4.5%</b>

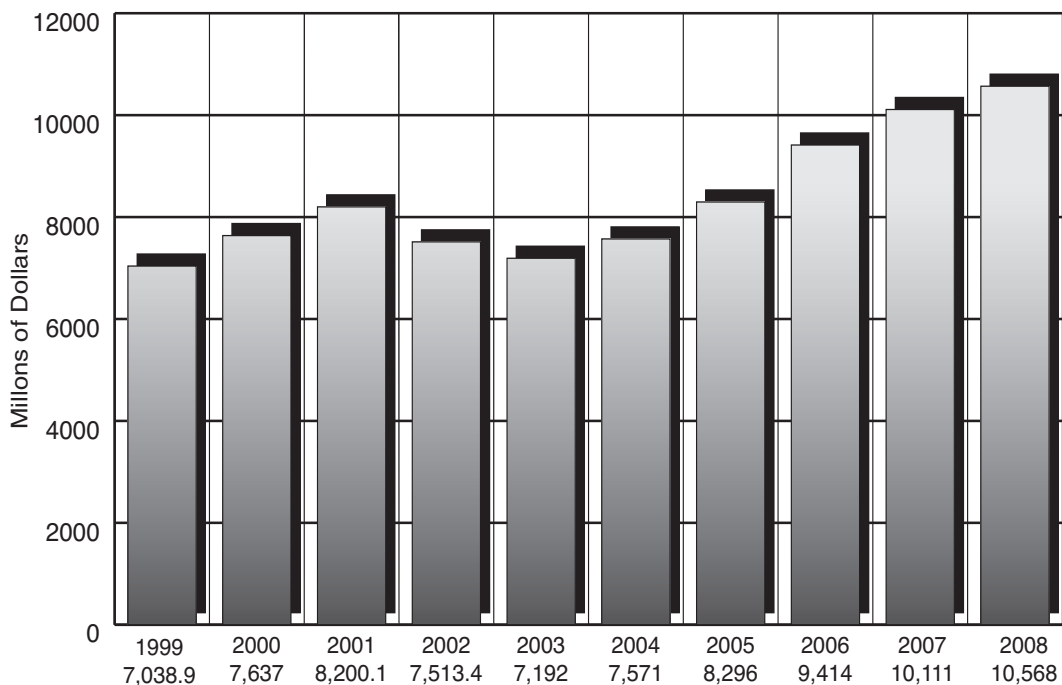
1/ Includes \$2,189,509 refunded under Article X, Section 20  
 2/ Includes \$21,472 refunded under Article X, Section 20

**LOCAL TAXES 1/**

City Sales Taxes	129,872,961	136,304,761		
County Lodging Taxes	3,669,217	3,633,245		
County Sales Taxes	428,202,136	451,724,947		
County Transit Sales Taxes	18,520,106	19,333,689		
Football Stadium District Taxes	40,451,180	42,416,937		
Local Improvement District Taxes	3,758,785	4,366,630		
Local Marketing District	3,745,616	4,349,430		
Motor Vehicle Specific Ownership--Classes A & F	15,308,592	16,208,553		
Multi-Jurisdictional Housing Authority	514,686	1,287,490		
Public Safety Improvement Authority	N/A	1,465,187		
RTD Sales and Use	405,421,390	421,513,739		
Rural Transportation Authority	74,916,417	76,810,180		
SCFD Sales and Use	40,971,109	42,812,702		
Short-term Rental Taxes	80,333	79,374		
<b>NET COLLECTIONS</b>	<b>\$1,165,432,527</b>	<b>\$1,222,306,863</b>		

1/ Taxes collected on behalf of local government

**NET STATE AND LOCAL REVENUE COLLECTIONS**  
**Fiscal Years 1999 to 2008**



**GROSS COLLECTIONS AND NET COLLECTIONS  
By Fund and Tax Sources  
Fiscal Year 2008**

	<b>GROSS COLLECTIONS</b>	<b>NET COLLECTIONS</b>
<b>GENERAL FUND:</b>		
Alcoholic Beverages 1/	\$41,679,785	\$41,556,899
State Sales Tax 1/	2,137,035,517	2,122,444,002
State Use Tax 1/	203,246,449	190,286,645
Cigarette and Tobacco 1/	221,173,718	220,708,693
Income Tax	6,427,128,587	5,575,967,824
Estate Tax 1/	529,067	426,790
Racing	4,775,744	4,775,744
Regulatory and Business	58,909,503	58,806,156
Other Receipts, Fees, etc. 2/	40,527,926	40,126,612
<b>TOTAL GENERAL FUND</b>	<b>\$9,135,006,295</b>	<b>\$8,255,099,366</b>
<b>HIGHWAY USERS TAX FUND:</b>		
Mileage and Fuel Taxes 3/	\$578,157,322	\$566,281,177
Vehicle Registrations 4/	216,911,465	216,808,304
Operators Licenses & Control 5/	20,046,214	19,890,797
All Other Motor Vehicle 6/	11,626,050	11,537,565
Emissions	10,586,934	10,586,509
<b>TOTAL HIGHWAY USERS TAX FUND</b>	<b>\$837,327,984</b>	<b>\$825,104,352</b>
<b>OTHER COLLECTIONS:</b>		
Gaming	\$112,248,523	\$110,828,543
Severance Tax	210,620,488	151,473,654
Local Government Sales Tax	1,211,868,468	1,205,988,259
Other Special Funds 7/	22,136,424	20,006,825
<b>TOTAL OTHER</b>	<b>\$1,556,873,903</b>	<b>\$1,488,297,281</b>
<b>TOTAL ALL FUNDS</b>	<b>\$11,529,208,182</b>	<b>\$10,568,500,999</b>

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

2/ Includes miscellaneous collections and voter registration costs.

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

4/ Includes vehicle registration fees and ownership taxes.

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

6/ Includes penalty assessments and other miscellaneous.

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

**COST OF ADMINISTRATION  
Fiscal Years 1999 to 2008**

<b>YEAR</b>	<b>COLLECTIONS</b>	<b>ADMINISTRATION 1/</b>	<b>COST AS % OF COLLECTIONS</b>
2008	\$11,529,208,182	\$112,484,115	0.98%
2007	10,919,575,395	108,895,307	1.00
2006	10,197,679,020	109,003,382	1.07
2005	9,027,369,791	107,948,818	1.20
2004	8,335,854,177	104,393,751	1.25
2003	7,981,969,628	110,484,770	1.38
2002	8,012,213,761	107,136,494	1.34
2001	8,653,902,089	108,855,606	1.26
2000	8,149,688,523	102,687,504	1.26
1999	7,507,073,037	100,985,427	1.35

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



**TAXATION BUSINESS GROUP ACTIVITIES**

**Fiscal Years 2004 to 2008**

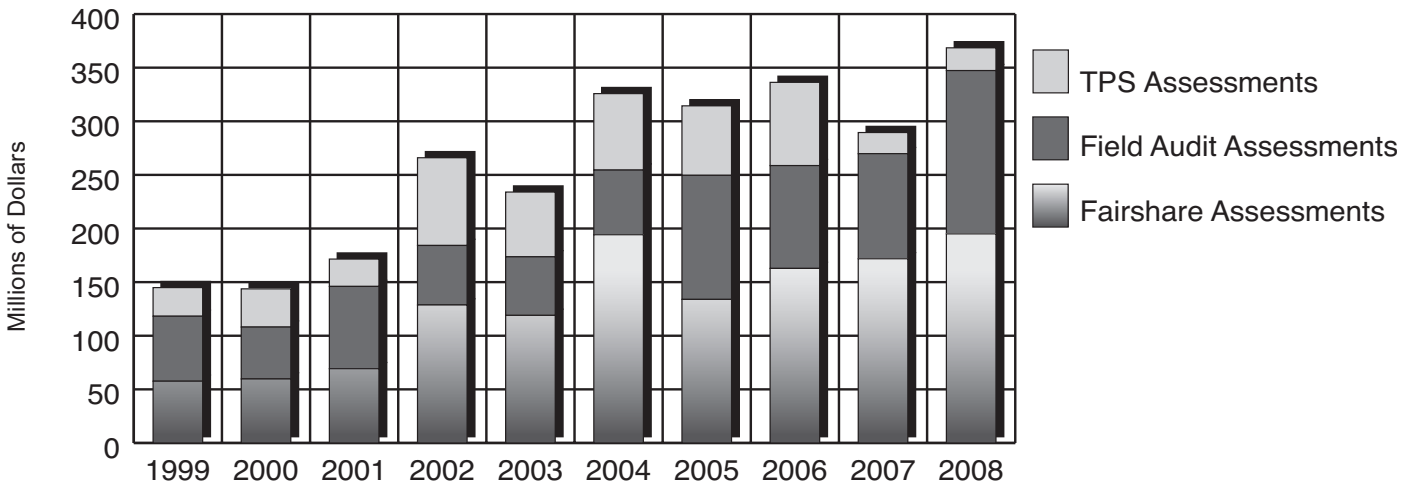
<b>Assessments</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Fairshare	\$194,224,105	\$133,891,340	\$162,769,447	\$171,794,375	\$152,286,498
Field Audit	60,278,059	115,694,875	95,918,098	98,060,283	194,992,833
Taxpayer Services	71,293,836	64,785,560	77,617,688	19,666,880	21,187,604
<b>Total</b>	<b>\$325,796,000</b>	<b>\$314,371,775</b>	<b>\$336,305,233</b>	<b>\$289,521,538</b>	<b>\$368,466,935</b>
Taxpayer Services Refund Claims Denied 1/					
Income Tax				\$19,400,437	\$48,000,322
Business Tax				30,018,691	29,703,556
<b>Total Refund Claims Denied</b>				<b>\$49,419,128</b>	<b>\$77,703,878</b>
Delinquent Collections	\$181,177,107	\$188,408,657	\$176,269,414	\$191,275,092	\$210,624,720
<b>Call Center Call Activity</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Calls answered by interactive voice response system	514,551	482,881	401,442	336,939	306,245
Calls answered by tax information scripts 2/	183,277	181,002	228,579	223,921	212,220
Calls answered by live agents	287,845	292,226	277,176	273,169	305,265
<b>Total calls answered</b>	<b>985,673</b>	<b>956,109</b>	<b>907,197</b>	<b>834,029</b>	<b>823,730</b>
Internet	10,822,625	12,177,256	13,904,019	14,501,073	17,196,369
Written Correspondence	114,933	138,649	149,596	142,011	160,558
Walk-Ins	134,795	141,844	140,191	94,606	90,687
<b>Total Customers Served</b>	<b>12,058,026</b>	<b>13,413,858</b>	<b>15,101,003</b>	<b>15,571,719</b>	<b>17,447,614</b>

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

2/ This system was formerly identified as the Symposium System

**TOTAL ASSESSMENTS-ALL SOURCES**

**Fiscal Years 1999 to 2008**



Taxpayer Services	26.7	35.6	25.5	81.8	60.4	71.3	64.8	77.6	19.7	21.2
Field Audit	60.6	48.4	76.7	55.5	54.6	60.3	115.7	95.9	98.1	195.0
Fairshare	57.6	59.7	69.3	128.7	119.0	194.2	133.9	162.8	171.8	152.3

## POPULATION BY COUNTY 1/

COUNTY	1990 CENSUS	2000 CENSUS	2006 ESTIMATE	2007 ESTIMATE	CHANGE IN AMOUNT 2006 - 2007	CHANGE IN PERCENT 2006 - 2007	RANK
Adams	265,038	363,857	414,652	424,379	9,727	2.3%	5
Alamosa	13,617	14,966	15,770	15,760	-10	-0.1%	31
Arapahoe	391,511	487,967	541,262	551,733	10,471	1.9%	3
Archuleta	5,345	9,898	12,204	12,625	421	3.4%	36
Baca	4,556	4,517	4,256	4,188	-68	-1.6%	54
Bent	5,048	5,998	6,233	5,926	-307	-4.9%	48
Boulder	225,339	291,288	290,747	294,654	3,907	1.3%	6
Broomfield /2			51,454	53,691	2,237	4.3%	13
Chaffee	12,684	16,242	16,838	16,942	104	0.6%	28
Cheyenne	2,397	2,231	2,067	1,995	-72	-3.5%	58
Clear Creek	7,619	9,322	9,378	9,412	34	0.4%	39
Conejos	7,453	8,400	8,469	8,388	-81	-1.0%	40
Costilla	3,190	3,663	3,602	3,548	-54	-1.5%	56
Crowley	3,946	5,518	6,352	7,189	837	13.2%	45
Custer	1,926	3,503	3,964	4,100	136	3.4%	55
Delta	20,980	27,834	30,578	30,959	381	1.2%	18
Denver	467,610	554,636	585,026	596,582	11,556	2.0%	1
Dolores	1,504	1,844	1,928	1,937	9	0.5%	59
Douglas	60,391	175,766	263,151	275,121	11,970	4.5%	8
Eagle	21,928	41,659	50,926	52,532	1,606	3.2%	14
El Paso	397,014	516,929	581,418	587,590	6,172	1.1%	2
Elbert	9,646	19,872	23,058	23,092	34	0.1%	22
Fremont	32,273	46,145	47,911	48,005	94	0.2%	16
Garfield	29,974	43,791	52,969	55,063	2,094	4.0%	12
Gilpin	3,070	4,757	5,109	5,137	28	0.5%	50
Grand	7,966	12,442	14,159	14,383	224	1.6%	33
Gunnison	10,273	13,956	14,763	15,048	285	1.9%	32
Hinsdale	467	790	853	870	17	2.0%	63
Huerfano	6,009	7,862	7,974	7,958	-16	-0.2%	43
Jackson	1,605	1,577	1,503	1,476	-27	-1.8%	60
Jefferson	438,430	527,056	534,355	538,323	3,968	0.7%	4
Kiowa	1,688	1,622	1,512	1,469	-43	-2.8%	61
Kit Carson	7,140	8,011	8,218	8,144	-74	-0.9%	42
La Plata	32,284	43,941	48,998	49,758	760	1.6%	15
Lake	6,007	7,812	7,985	8,190	205	2.6%	41
Larimer	186,136	251,494	282,052	288,244	6,192	2.2%	7
Las Animas	13,765	15,207	16,431	16,568	137	0.8%	30
Lincoln	4,529	6,087	5,776	5,722	-54	-0.9%	49
Logan	17,567	20,504	21,675	21,879	204	0.9%	25
Mesa	93,145	116,255	135,301	140,416	5,115	3.8%	11
Mineral	558	831	962	993	31	3.2%	62
Moffat	11,357	13,184	13,652	13,928	276	2.0%	34
Montezuma	18,672	23,830	25,307	25,561	254	1.0%	21
Montrose	24,423	33,432	38,865	40,263	1,398	3.6%	17
Morgan	21,939	27,171	28,604	28,573	-31	-0.1%	20
Otero	20,185	20,311	19,353	19,129	-224	-1.2%	26
Ouray	2,295	3,742	4,350	4,510	160	3.7%	53
Park	7,174	14,523	16,682	17,005	323	1.9%	27
Phillips	4,189	4,480	4,599	4,601	2	0.0%	52
Pitkin	12,661	14,872	16,426	16,607	181	1.1%	29
Prowers	13,347	14,483	13,709	13,407	-302	-2.2%	35
Pueblo	123,051	141,472	153,083	155,723	2,640	1.7%	10
Rio Blanco	6,051	5,986	6,268	6,434	166	2.6%	47
Rio Grande	10,770	12,413	12,822	12,594	-228	-1.8%	37
Routt	14,088	19,690	22,423	23,060	637	2.8%	23
Saguache	4,619	5,917	6,902	6,921	19	0.3%	46
San Juan	745	558	583	571	-12	-2.1%	64
San Miguel	3,653	6,594	7,390	7,684	294	4.0%	44
Sedgwick	2,690	2,747	2,596	2,509	-87	-3.4%	57
Summit	12,881	23,548	28,029	28,611	582	2.1%	19
Teller	12,468	20,555	22,569	22,883	314	1.4%	24
Washington	4,812	4,926	4,896	4,833	-63	-1.3%	51
Weld	131,821	180,936	236,464	244,515	8,051	3.4%	9
Yuma	8,954	9,841	9,976	9,973	-3	-0.0%	38
<b>STATE TOTALS</b>	<b>3,294,473</b>	<b>4,301,261</b>	<b>4,827,387</b>	<b>4,919,884</b>	<b>92,497</b>	<b>1.9%</b>	

1/ Source data: Colorado Department of Local Affairs, State Demography Office as of November 2008

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

## DEPARTMENT OF REVENUE LOCATIONS

### DRIVER'S LICENSE LOCATIONS

#### Full-Service Offices

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

#### Limited Service Offices

Broomfield, Centennial, Colorado Springs (3 locations), Eads, Lakewood, Littleton and Saguache

### AIR CARE COLORADO TESTING STATIONS

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

### TAXPAYER SERVICE CENTERS

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

### LIQUOR ENFORCEMENT OFFICES

Colorado Springs, Denver, Grand Junction and Greeley

### LIMITED STAKES GAMING OFFICES

Central City/Blackhawk, Cripple Creek and Lakewood (headquarters)

### LOTTERY OFFICES

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

### PORTS OF ENTRY LOCATIONS

#### Primary Ports

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

#### Mobile Port Assignment Areas

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

### TAX AUDITING AND COMPLIANCE DISTRICT OFFICES

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

### FIELD AUDIT DISTRICT OFFICES

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

### RACING OFFICES

Aurora 2/, Colorado Springs 2/, Commerce City, Lakewood, and Pueblo 2/

1/ Regional Service Center

2/ Seasonal Offices

For complete addresses for the offices listed above, please access the Department of Revenue website at [www.Colorado.gov/revenue](http://www.Colorado.gov/revenue)

## TAXES AND FEES AT A GLANCE

### Alcohol and Fermented Malt Beverages:

#### Title 12, Articles 46, 47

Beer	8¢/gallon
Hard Cider (apple/pear)	8¢/gallon
Wine	7.33¢/liter 1/
Spirituuous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$10/ton

1/ Surcharges: 1¢ for all wine. In addition, graduated annual rate of 5¢, 3¢, and 1¢ for Colorado produced wine.

Imposed upon manufacturers or wholesalers of alcoholic beverages (or fermented malt beverages, i.e., beer containing 0.5 to 3.2% alcohol) that are sold, offered for sale, or used in the state.

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

### Cigarette & Tobacco Products:

#### Title 39, Articles 28, 28.5

Cigarettes	84¢/20 count package 42 mills/cigarette
Other Tobacco Products	40% of manufacturer's list price

Imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state; tobacco product distributors/first receivers collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products.

Cigarette tax is paid by wholesalers who purchase tax stamps and affix them to the packages. Distributors remit the tax by the 10<sup>th</sup> day of the month subsequent to purchase. They receive a 4% discount on the first 20¢ of the tax for collection and remittance.

Tobacco product distributors file quarterly returns. Taxes are due by the 20<sup>th</sup> day of the month that follows the end of a quarter. Distributors deduct 3 1/3% of the first 20% of the tax for collection and remittance.

### Estate:

#### Title 39, Article 23.5

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

Imposed upon a decedent's estate when death occurred on or after January 1, 1980. When the filing of a federal estate tax return is not required, a state return is similarly not required.

### Gaming:

#### Title 12, Article 47.1

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

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

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

### Income:

#### Title 39, Article 22

Individuals, Fiduciaries and Corporations 4.63% of Colorado taxable income 1/

1/ Colorado taxable income is federal taxable income with Colorado modifications and adjustments.

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

### Mileage and Fuel:

#### Title 42, Article 3

#### Title 39, Article 27

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

Passenger-mile tax is imposed upon owners and operators of vehicles with a passenger-carrying capacity of 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 gross gallons acquired less a 2% shrinkage allowance. Using net gallons, the tax is computed less a 1% allowance for collection costs.

Both gasoline and special fuel tax are reported each month on a gasoline and special fuel distributor's monthly report, which is due on the 26<sup>th</sup> day following the end of the reporting month. Owners and operators of commercial interstate operated vehicles pay the special fuel tax each quarter based

on the amount of fuel used on Colorado roads. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

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

**Title 42**

**Basic State Vehicle Registration Fees 1/**

**Passenger Vehicles, Ambulances, Hearses**

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

**Passenger Buses for Hire**

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

**School Buses**

\$15.00 + 50¢/seat over 25

**Motorcycles**

\$3.00

**Motor Homes**

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

**Farm Trucks and Truck Tractors**

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

**Trucks Less Than 16,001 Pounds Empty Weight**

2,000 lbs. or less	\$7.60
2,001 – 3,000 lbs.	\$7.80 + 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)

**Special Laden Weight Registration Fees**

In lieu of paying registration fees, an interstate truck or truck tractor may obtain a special laden weight registration. The registration is valid for 72 hours and allows the operation of the vehicle when loaded.

Declared Gross Vehicle Weight

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

**Temporary Commercial Registration Permit**

In lieu of paying fees as a private, common, contract, or low mileage carrier, the owner or operator of any farm truck or truck tractor may obtain a temporary commercial registration permit. The permit is valid for 60 days and permits the commercial operation of the vehicle solely in harvest operations.

Vehicle Configuration

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

**Motor Vehicle Ownership Tax**

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

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

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

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

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

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

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

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

Additional fees include \$4.00 County Clerk Hire fee; \$1.50 Road and Bridge; 50¢ Motorist Insurance Identification Database; \$1.00 Emergency Medical Service Surcharge; 50¢ Emissions Program fee for ownership classes A, B, and C; and 25¢ Peace Officer Standards and Training (POST). Emission tested vehicles in the Air Program area also pay an additional fee of \$2.20.

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

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

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

**Duplicate/Reissue of License:**

First Duplicate/Reissue	\$7.50
Subsequent Duplicates/Reissues	\$14.00
Motorcycle Endorsement	\$2.00
Original/Renewal of ID Card	\$10.50
ID Card 60 years of age or older	Free

**Pari-Mutuel Racing:**  
**Title 12, Article 60**

<b>Horse Racing:</b>	<b>Tax Rate</b>
Simulcasts:	
Handle from all wagers	0.75%
Live Racing: The greater of	
Handle from all wagers, or	0.75%
\$2,500 per race day	
Distribution to C.S.U. School of Veterinary Medicine:	
Handle from all Exotic wagers	0.25%

Distribution of escrow for horse owners and breeders fund:	
Handle from Win, Place, and Show wagers	0.50%
Handle from Exotic wagers	1.50%

**Greyhound Racing:**

Handle from all in-state wagers	4.50%
---------------------------------	-------

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

**State Sales and Use Taxes:**

**Title 39, Article 26**

Sales and Use Tax	2.9% of taxable value
-------------------	-----------------------

State sales tax is imposed upon the purchase price of retail sales of tangible personal property and is remitted by vendors. If no sales tax is paid, the buyer is liable for use tax. In addition to tangible personal property, taxable sales include lodging, telephone service, restaurant food and drink sales, rental autos, and similar items. Sales tax returns are due monthly (if tax liability is \$300 or more) or quarterly (if tax liability is less than \$300). Wholesalers file annually. Vendors are given a discount of 3 1/3% of taxes due to cover collection expense on timely filings only.

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; cigarettes; food for home consumption; prescription drugs and prosthetics; certain machinery and machine tools; livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

**Net Taxable Sales:**

Gross sales less total deductions.

**Severance:**

**Title 39, Article 29**

**Oil and Gas Revenue:**

Gross Income of:	Tax 1/
Under \$25,000	2% of gross income
\$25,000 - \$99,999	\$500 and 3% of excess over \$24,999
\$100,000 - \$299,999	\$2,750 and 4% of excess over \$99,999
\$300,000 and above	\$10,750 and 5% of excess over \$299,999

**Metallic Minerals: 2/**

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

**Molybdenum:**

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

**Oil Shale:**

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

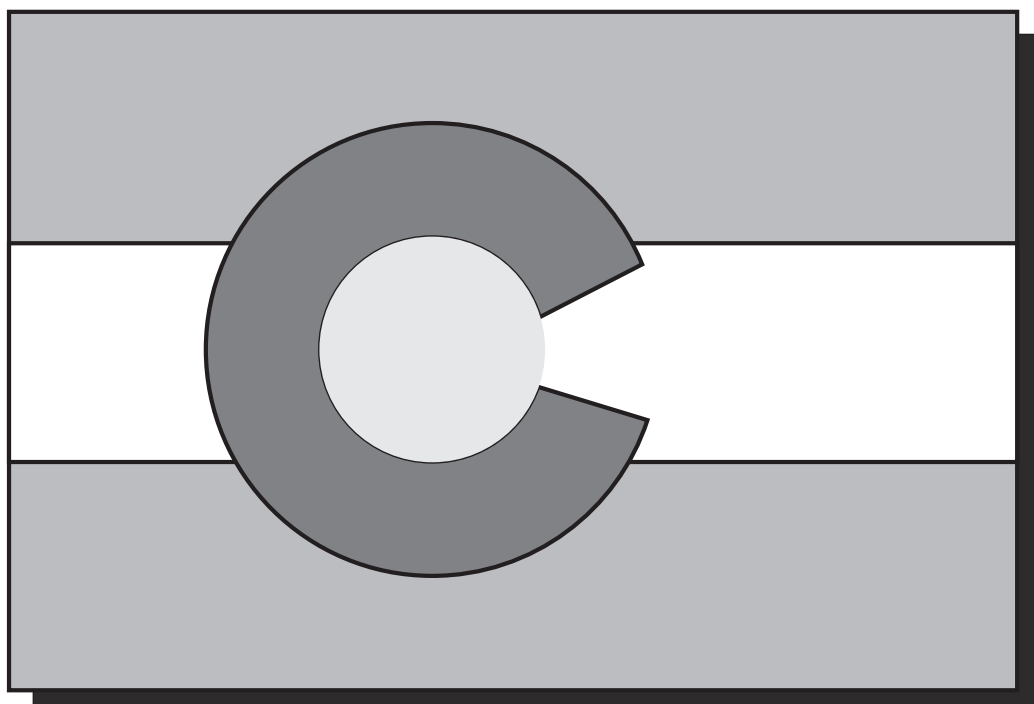
**Coal:**

54¢ per ton - The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, go to the Tax Index in the Tax Library at [www.colorado.gov/revenue/tax](http://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 15<sup>th</sup> day of the fourth month after the tax year's close (excluding molybdenum interests and producers who file and pay quarterly).

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

2/ Ad valorem taxes paid or assessed are credited.



## LEGISLATIVE DIGEST

Following is a list of new laws enacted by the Sixty-sixth 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 Council.

### INCOME TAX:

**HB 08-1028 Income tax - voluntary contribution to the Alzheimer's Association fund.** Extends the period during which state income tax return forms shall include a line allowing individual taxpayers to make a voluntary contribution to the Alzheimer's Association fund. **EFFECTIVE** August 5, 2008

**HB 08-1033 Income tax - preservation of historic properties - extension - suspension.** Extends the income tax years for which a taxpayer may claim a credit for qualified costs incurred in the preservation of historic properties to income tax years commencing before January 1, 2020. **EFFECTIVE** August 5, 2008

**HB 08-1034 Tax credit - new employees.** Clarifies that taxpayers or aircraft manufacturers are allowed a tax credit for new employees if the employee leasing company, as the employing unit or co-employer for the taxpayer or aircraft manufacturer, withholds all other employee taxes. The tax credit is applicable to employees hired on or after August 3, 2007. **EFFECTIVE** March 6, 2008

**HB 08-1035 Income tax - voluntary contribution to the military family relief fund.** Extends the period during which state income tax return forms shall include a line allowing individual taxpayers to make a voluntary contribution to the military family relief fund. **EFFECTIVE** August 5, 2008

**HB 08-1049 Income tax - credit for child care facilities - extension - suspension.** Extends the income tax years for which a taxpayer may claim a credit for making a monetary contribution to promote child care in the state to income tax years commencing before January 1, 2020. **EFFECTIVE** August 5, 2008

**HB 08-1084 Severance taxes - credit allowed for prior payment of impact assistance - study regarding improvement of the credit.** Requires a specified group of state governmental officials and other stakeholders to develop proposals to improve the impact assistance credit so that any major infrastructure needs of communities impacted by the energy and mineral industry are addressed. **EFFECTIVE** August 5, 2008

**HB 08-1110 Income tax - deduction for landowner who performs wildfire mitigation measures on**

**private land.** For income tax years commencing on or after January 1, 2009, but prior to January 1, 2014, allows an income tax deduction for expenditures for wildfire mitigation measures by individuals that own private land in wild land-urban interface areas. **EFFECTIVE** August 5, 2008

**HB 08-1127 Income tax - credit for hiring employees with developmental disabilities.** Establishes an income tax credit for taxpayers who hire persons with developmental disabilities for jobs in Adams, Arapahoe, El Paso, Jefferson, Logan, Montrose, or Morgan counties. Allows the credit only for employees hired on or after January 1, 2009, who are compensated in accordance with minimum wage laws. **EFFECTIVE** August 5, 2008

**HB 08-1138 Penalties - professional tax return preparers - understatement of liability due to repeated assertion of untenable position.** Authorizes the imposition of a \$500 penalty against a professional tax return preparer who, on behalf of the person whose tax return he or she prepares, understates the taxpayer's tax liability through a willful or reckless disregard of applicable laws or rules. Exempts certified public accountants, full-time employees of an employer who orders the preparation of a tax return on the employer's behalf, and persons who furnish only typing or other ministerial services. Applies to offenses committed on or after July 1, 2008. **EFFECTIVE** July 1, 2008

**HB 08-1241 Income tax - voluntary contribution to the Colorado healthy rivers fund.** Changes the name of the Colorado watershed protection fund to the Colorado healthy rivers fund and extends the period that state income tax return forms shall include a line allowing individual taxpayers to make voluntary contributions to the Colorado healthy rivers fund. **EFFECTIVE** August 5, 2008

**HB 08-1353 Income tax - conservation easements - appraisers and easement holders - disclosure, appraisal, and reporting requirements.** Allows the division of real estate to share information with regard to appraisals of conservation easements with the Department of Revenue. Authorizes the board of real estate appraisers to conduct investigations of appraisers that have submitted appraisals of conservation easements. Requires the board to notify DOR if a violation has occurred. Creates the conservation easement oversight commission. Requires the commission to review and provide advice on conservation easement transactions at the request of the division of real estate or DOR. Requires organizations that hold conservation easements be certified. Allows the executive director of the Department of Revenue to require detailed information on conservation easements as may be necessary to administer the credit. Requires the denial of open



records requests to inspect information submitted to DOR related to conservation easement credits. Requires the executive to director to review conservation easements that are being audited by the IRS and to share information from the review with the real estate division. Allows for the consistent tax treatment of qualified contributions under federal guidelines especially with regard to gains on the sale of conservation easements in gross that would not have resulted in long term capital gains. **EFFECTIVE** July 1, 2008

**HB 08-1372 Adult stem cells cure fund - creation - income tax checkoff - department facilitation of donation and collection of umbilical cord blood.** Creates the adult stem cells cure fund in the state treasury. For income tax years commencing on or after January 1, 2008, but before January 1, 2011, requires a voluntary contribution designation line for the fund to appear on individual income tax return forms. **EFFECTIVE** June 3, 2008

**HB 08-1380 Income taxation - apportionment and allocation of income to Colorado - single factor.** Creates a new method for a taxpayer to attribute net income to Colorado for purposes of calculating the state income tax that replaces the existing alternative methods. **EFFECTIVE** January 1, 2009

**SB 08-016 Income tax - voluntary contribution to the 9Health Fair fund.** Creates the 9Health Fair fund in the state treasury. For income tax years commencing on or after January 1, 2008, but before January 1, 2011, requires a voluntary contribution designation line for the fund to appear on individual income tax return forms. **EFFECTIVE** August 5, 2008

#### **LIMITED GAMING:**

**HB 08-1113 Limited gaming - licenses - approval of floor plans - removal of obsolete provisions.** Clarifies definitions and disciplinary standards, removes redundant language, and corrects cross-references. Eliminates the current 6-month limitation on the duration of temporary or conditional licenses and on license suspensions. Allows the director of the division of gaming to delegate responsibility to review proposed changes in the floor plans of operating casinos. Prohibits individuals who have served sentences upon conviction of certain felonies from obtaining licenses as slot machine manufacturers or distributors, operators, retailers, key employees or support licensees. Such individuals may not contract with the gaming commission or Division of Gaming. **EFFECTIVE** July 1, 2008

**SB 08-27 Limited gaming - licenses - slot machines - transfers among licensees.** Extends the license period for slot machine manufacturer or distributor licenses, operator licenses, and retail gaming licenses from one year to two years. Prohibits

licensed operators or retailers from transferring slot machines to anyone other than a licensed slot machine manufacturer or distributor. **EFFECTIVE** August 5, 2008

#### **LIQUOR & TOBACCO ENFORCEMENT:**

**HB 08-1102 Liquor enforcement division and state licensing authority cash fund - reversion of funds - reserve requirement.** Specifies that any moneys remaining in the liquor enforcement division and state licensing authority cash fund at the end of each fiscal year shall remain in the fund and shall not revert to the general fund or any other fund. **EFFECTIVE** August 5, 2008

**HB 08-1105 Alcohol beverages - permits - art galleries - appropriation.** Allows an art gallery to obtain a permit to serve, but not sell, alcohol beverages on the premises of the art gallery. Sets standards and imposes fees for the issuance of the permit. Prohibits an art gallery permit holder from holding other certain types of alcohol licenses and from serving more than 250 people at one time. **EFFECTIVE** May 28, 2008

**HB 08-1359 Manufacture of vinous liquors - alternating proprietor licensed premises - shared use of premises - rules - fees.** Allows wineries and limited wineries licensed to manufacture vinous liquors in the state to manufacture vinous liquors in alternating proprietor licensed premises. Prohibits the retail sale of vinous liquors from alternating proprietor licensed premises. Requires the liquor enforcement division in the Department of Revenue to adopt rules, no later than 120 days after the effective date of the act, to ensure adequate oversight and regulation of alternating proprietor licensed premises and to establish fees for applications for alternating use of wine premises licenses. **EFFECTIVE** August 5, 2008

**SB 08-026 Public safety - fire safety - cigarettes - reduced ignition propensity standards - appropriation.** Requires all cigarettes sold in Colorado on or after July 31, 2009, to be tested for, and to meet, specified standards for reduced ignition propensity. Prescribes penalties for failure to properly test cigarettes, to maintain records of such tests for at least 3 years, or to sell cigarettes that do not meet the standards. Designates noncomplying cigarettes sold or offered for sale after July 31, 2009, as contraband under the criminal forfeiture statutes. **EFFECTIVE** January 1, 2009

**SB 08-082 Sale of alcohol beverages on Sundays.** Effective July 1, 2008, eliminates the prohibition against the retail sale, service, or distribution of malt, vinous, and spirituous liquors in sealed containers on Sundays. **EFFECTIVE** July 1, 2008

**SB 08-088 Miscellaneous offenses - furnishing cigarettes or tobacco products to minors.** Expands the class 2 petty offense to include any person who furnishes cigarettes or tobacco products to minors either knowingly or unknowingly. Requires a person, before selling to any individual any cigarette or tobacco product, to request from the individual and examine a government-issued photographic identification that establishes that the individual is 18 years of age or older unless the person appears to be thirty years or older. Establishes a class 2 petty offense for violations of this requirement. Prohibits possession of tobacco products by a person less than 18 years of age. **EFFECTIVE** July 1, 2008

**SB 08-091 Sale of tobacco products - applications for license renewal - elimination of certain identifying information in renewal applications - elimination of civil penalty.** In the case of wholesalers of cigarettes, wholesale subcontractors, distributors of tobacco products, and distributing subcontractors, eliminates statutory provisions requiring the license renewal applications to include identifying information of persons who purchased cigarettes or tobacco products for resale from the licensee during the previous 12-month period. **EFFECTIVE** August 5, 2008

#### **LOTTERY:**

**HB 08-1029 State lottery division - Colorado or multistate prize reserves - definition of cash prize.** Adds expenditures made to fund Colorado or multistate prize reserves to the definition of cash prize. **EFFECTIVE** March 17, 2008

#### **MOTOR VEHICLE & TRAFFIC:**

**HB 08-1010 Moving and safety violations - fines.** Raises the minimum fine for a class 2 traffic misdemeanor from \$10 to \$150. Increases the minimum fine for a class 1 traffic misdemeanor from \$100 to \$300 and raises the fines for numerous other motor vehicle traffic infractions. Doubles the minimum fine for DUI, DWAI, UDD, and habitual user driving. Doubles the minimum fines for vehicular eluding. **EFFECTIVE** July 1, 2008

**HB 08-1036 Maintenance, repair, or construction zones - violations - penalties - automated vehicle identification systems.** Authorizes public entities to designate a roadway as a maintenance, repair, or construction zone when such activities are occurring on the roadway. Doubles the fines for certain moving violations within such zones. Increases the fine when speeding within such zones by 20 to 24 miles per hour. Requires drivers to move over when approached by an emergency tow vehicle with emergency lights flashing. **EFFECTIVE** June 3, 2008

**HB 08-1045 Registration - special license plates - retirement - obsolete statutes.** Repeals obsolete statutes for special license plates. Requires that the breast cancer awareness special license plate, the Italian-American heritage special license plate, and certain other plates authorized by rule and regulation be retired if not issued to 3,000 motor vehicles by a specified date. Repeals the issuance of personalized horseless carriage special license plates and authorizes the issuance of personalized collector license plates. **EFFECTIVE** August 5, 2008

**HB 08-1050 Driver's license - endorsements - motorcycles.** Categorizes motorcycle endorsements into two categories: general and limited three-wheel. A general endorsement allows individuals to operate any type of motorcycle on roadways. The limited three-wheel endorsement limits individuals with such endorsements to the operation of only three-wheel motorcycles on roadways. Establishes that driving motorcycles without the proper type of license results in an offense and sets forth the punishment. **EFFECTIVE** July 1, 2008

**HB 08-1056 Driver's license database - emergency contact information.** Allows individuals with driver's licenses or state identification cards to indicate the names and contact information of persons to be contacted in an emergency. Directs the Department of Revenue to provide forms to indicate this information and to make the form available on its official web site by January 1, 2009. Directs the department to add such emergency contact information to the person's record in the driver's license database. This information can only be accessed by an officer of a law enforcement or public safety agency and is to be used only to alert the emergency contact when a person has been seriously injured or killed. **EFFECTIVE** May 28, 2008

**HB 08-1061 Advanced practice nurses - signature authority.** Allows an advanced practice nurse to sign affidavits, certifications, and other similar documents that indicate a patient's health status for disability parking privilege authorizations. **EFFECTIVE** January 1, 2009

**HB 08-1098 Registration - parking privileges for persons with disabilities - fee - repeal.** Repeals the fee for the issuance of placards that allow disabled persons to use parking privileges for persons with disabilities. **EFFECTIVE** August 5, 2008

**HB 08-1121 Commercial driver's licenses - traffic violations - masking of convictions - permits.** Prohibits the masking of convictions related to a commercial driver's license, limits a commercial instruction permit to one year and requires a court to notify the department of revenue of a conviction related to a commercial driver's license within 5 days of conviction. **EFFECTIVE** July 1, 2008

**HB 08-1136 Registration and titling - stolen vehicles - electronic verification.** Effective July 1, 2009, when a person applies to register or title a motor vehicle, requires the department of revenue to electronically verify with the department of public safety that the motor vehicle has not been reported stolen and to establish a procedure for notifying the local law enforcement agency when a person attempts to register or title a stolen motor vehicle. **EFFECTIVE** August 5, 2008

**HB 08-1151 Registration - special license plates - boy scouts.** Creates the boy scouts centennial special license plate to be issued from July 15, 2009 through June 30, 2011. This bill also authorizes the issuance of military special license plates for motor vehicles owned by a trust if the beneficiary is qualified to receive the license plates. **EFFECTIVE** January 1, 2009

**HB 08-1166 Driver's license - administrative revocations - DUI.** Repeals and reenacts, with amendments, the statute authorizing the department of revenue to revoke a person's driver's license due to the presence of alcohol or drugs in the person's system or the person's refusal to take a test to determine whether there is alcohol or drugs in the person's system. **EFFECTIVE** July 1, 2008

**HB 08-1171 Sales and use tax - taxable amount - exclusion of federal excise tax for sale of heavy truck, trailer, or tractor.** As used in the context of the state sales and use tax, excludes from the definition of the purchase price of a heavy truck, trailer, or tractor any federal excise tax on the first retail sale for which the retailer is liable. **EFFECTIVE** September 1, 2008

**HB 08-1175 Registration - special license plates - United States Army fourth infantry division - appropriation.** Creates a United States Army fourth infantry division special license plate. This plate is available to anyone who supports the United States Army fourth infantry. **EFFECTIVE** August 5, 2008

**HB 08-1194 Alcohol-related offenses - revocations - restricted licenses - high-visibility drunk driving law enforcement episodes - appropriation.** Effective January 1, 2009, extends the length of time that a person's driver's license is revoked or suspended due to certain alcohol- or drug-related offenses and changes the requirements for obtaining a restricted license. Additionally, effective September 1, 2008, increases the reinstatement fee following the revocation or suspension of driving privileges and specifies that the increased fee be transferred to the first time drunk driving offender account created in the highway users tax fund. The purpose of this account is to pay for the costs of administering programs that pay for ignition interlock devices for individuals who cannot afford the device and to increase the number of high-visibility drunk driving law enforcement episodes. **PORTIONS**

**EFFECTIVE** July 1, 2008 **PORTIONS EFFECTIVE** January 1, 2009

**HB 08-1209 Registration - license plates - validating tabs or stickers.** Requires the owner of a registered motor vehicle to place validating month and year tabs on the lower left and right corners, respectively on the rear license plate. Authorizes the Department of Revenue to promulgate rules requiring the destruction of unused license plates. **EFFECTIVE** July 1, 2008

**HB 08-1257 Overweight vehicles - divisible load permits - appropriation.** Authorizes the issuance of a permit to operate motor vehicles with overweight, divisible loads if the vehicle has a quad axle grouping, the gross vehicle weight does not exceed 110,000 pounds, and the owner and operator comply with both the federal "Motor Carrier Safety Improvement Act of 1999" and existing rules governing the distribution of weight in axles. For permits issued for divisible loads, doubles the fines for weight violations. **EFFECTIVE** June 3, 2008

**HB 08-1260 Manufactured homes - filing and recording of documents - affidavit of real property - declaration of value.** Requires documents related to the ownership of manufactured homes to be recorded by the clerk and recorder of the applicable county. Creates new forms to establish the permanent location, the removal from a permanent location, or destruction of manufactured homes. Creates an affidavit of real property for manufactured homes that are affixed to the land. **EFFECTIVE** July 1, 2008

**HB 08-1325 Nonimmigrant agricultural seasonal worker pilot program - creation - advisory council - application process - violation of visa program - retaliation prohibited - cash fund - identification cards required - penalties - hearing - report to general assembly - rules - repeal - appropriation.** Establishes the nonimmigrant agricultural seasonal worker pilot program in the department of labor and employment for the purpose of expediting the federal H-2A visa certification process. Requires worker participants in the program to obtain a Colorado identification card. **EFFECTIVE** August 5, 2008

**SB08-014 Colorado tolling enterprise - administrative toll enforcement process.** Upon notification by a court or state tolling enterprise, requires the Department of Revenue to refrain from processing the renewal of vehicle registrations of vehicles for which there are outstanding tolls, fees, or civil penalties. **EFFECTIVE** August 5, 2008

**SB 08-050 Driver's license - renewal - by mail and electronically - age restrictions.** Raises from 61 to 65 the maximum age at which a person may renew a driver's license electronically if the person has had an eye exam within the last 3 years. Allows a person who is

older than 65 years of age to renew a driver's license by mail if the person has had an eye exam within the last 6 months, as attested by an optometrist or ophthalmologist. **EFFECTIVE** August 5, 2008

**SB 08-059 Commercial driver's licenses - testing - limits on fees.** Replaces the statutory limit on the fees that may be charged for a commercial driver's license test with a limit set by the department of revenue by rule and regulation. **EFFECTIVE** August 5, 2008

**SB 08-060 Automobile theft prevention authority - continuation of authority board - audit - appropriation.** Extends the repeal of the automobile theft prevention authority. **EFFECTIVE** July 1, 2008

**SB 08-101 Registration - special license plates - NORAD.** Creates through January 1, 2010, the North American Aerospace Defense Command commemorative special license plate. Available for issuance to supporters of NORAD. **EFFECTIVE** July 1, 2008

**SB 08-105 Multipurpose trailers - identification and classification.** Identifies multipurpose trailers as a new category of vehicle and establishes a classification for taxation purposes. Removes the maximum length specification from the definition of "trailer coach". **EFFECTIVE** August 5, 2008

**SB 08-143 Registration - special license plates - alumni associations.** Authorizes alumni associations that have established special license plates to collect annual dues from members for use of the special license plates. To avoid having the special alumni license plates retired this bill lowers the number of license plates from 3,000 to 500 that are required to be issued by March 1, 2011. **EFFECTIVE** May 27, 2008

**SB 08-144 Abandoned property - motor vehicles abandoned at motor vehicle repair shops - process to obtain title and sell vehicle.** Establishes a process for motor vehicle repair shops to follow in order to obtain certificates of title to vehicles abandoned at the repair shop. **EFFECTIVE** January 1, 2009

**SB 08-151 Motor vehicles - dealers, auctioneers, and wholesalers - licensing - education requirements.** Requires certain individuals (owners, managing officers, or general partners) to complete an eight-hour pre-licensing education program before employees can apply for used powersports vehicle dealer's licenses, used motor vehicle dealer's licenses, wholesale motor vehicle auction dealer's licenses, or wholesaler's licenses. **EFFECTIVE** August 5, 2008

#### **PARI-MUTUEL:**

**SB 08-176 Racing - license requirements - number of live racing days - percentage of gross receipts**

**retained - transitional provisions - dates of transition.** Continues for two years, the statutes providing the regulation of horse and greyhound racing by the department of revenue and certain provisions relating to the number of live racing days and percentage of gross receipts retained. **EFFECTIVE** April 17, 2008

#### **SALES & USE:**

**HB 08-1013 Sales tax - exemption for a sale that benefits a Colorado school.** Creates a state sales tax exemption for sales that benefit Colorado schools, which include public and nonpublic kindergarten through 12th grade schools. To qualify for the exemption, the sale must be made by a school, an association or organization of parents and school teachers, a booster club or other club, group, or organization whose primary purpose is to support a school activity or a school class or student club, group, or organization. **EFFECTIVE** August 5, 2008

**HB 08-1261 Sales tax - exemption - aircraft removed from state after sale.** Exempts from sales tax the sale of new or used aircraft that is sold to a person who is not a resident of the state, will be removing the aircraft from the state within 120 days after the sale and will not be in the state more than 73 days in any of the subsequent 3 calendar years. **EFFECTIVE** August 5, 2008

**HB 08-1269 Sales and use tax - exemption - wood from salvaged trees infested by mountain pine beetles - repeal.** Exempts from the state sales and use tax for a specified period the sales and use of wood from salvaged trees killed or infested in Colorado by mountain pine beetles. **EFFECTIVE** May 28, 2008

**HB 08-1358 Sales tax - exemption for sale by an association or organization of parents and teachers of public school students that is a charitable organization.** Creates a state sales tax exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization. **EFFECTIVE** September 1, 2008

**HB 08-1368 Sales and use tax - exemption - components used to produce alternating current electricity from a renewable energy source.** Clarifies and changes the statutory placement of the sales tax exemption for components used to produce alternating current electricity from a renewable energy source. **EFFECTIVE** May 27, 2008

**SB 08-230 Medicaid - unit of government hospital care providers - taxing authority - state university teaching hospital - appropriation.** Subject to voter approval, authorizes specified governmental hospital care providers to levy and collect a sales tax within certain geographic areas. **EFFECTIVE** May 22, 2008

**This Page Left Intentionally Blank**



**ALCOHOLIC BEVERAGES**

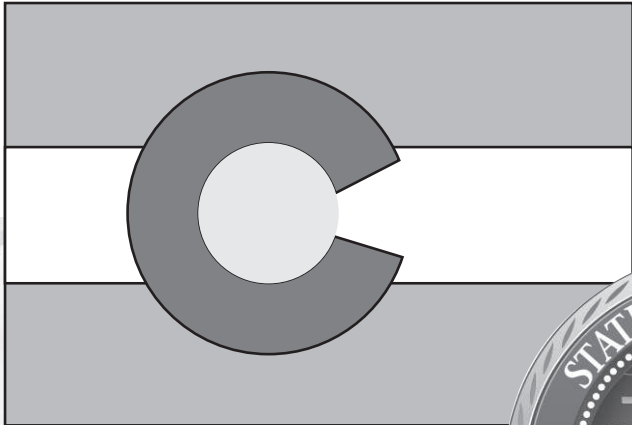
Alcoholic Beverage Excise Taxes & License Fee.....22

Taxable Gallons of Beer, Wine, & Spirits ..... 23

Violations of the Liquor Code & 3.2% Beer Act..... 23

Liquor Licenses in Force by Type ..... 23

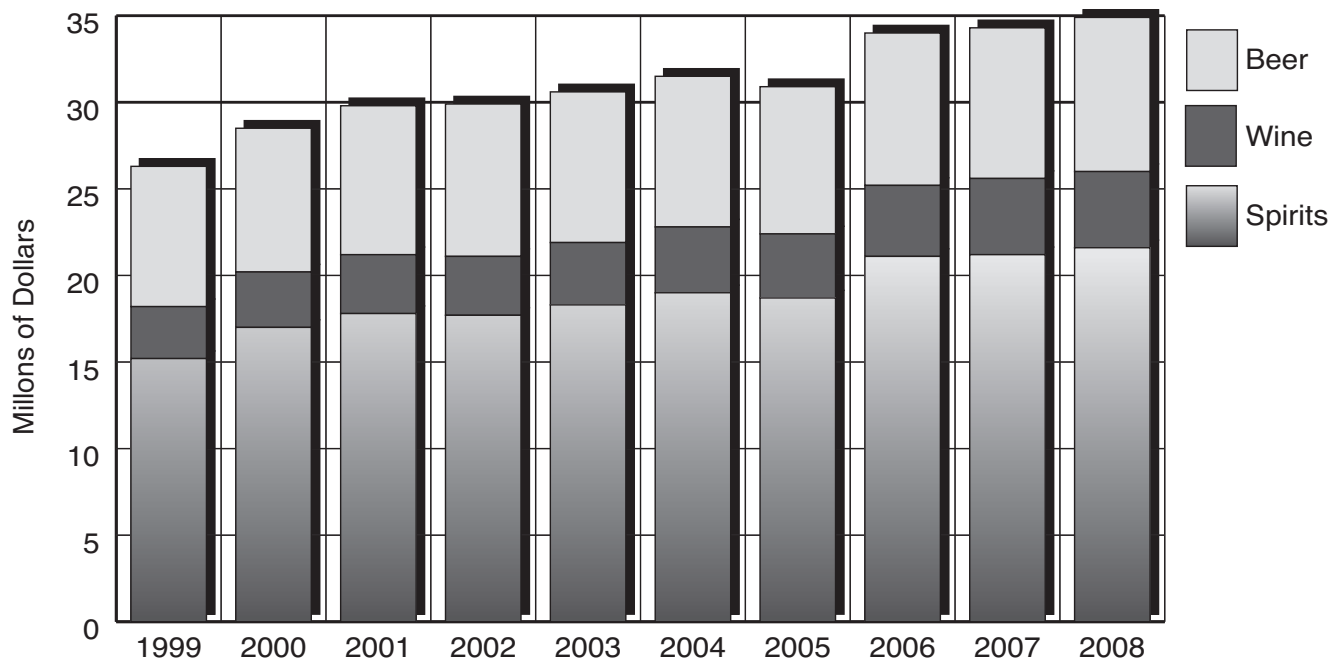
County-Issued State Liquor Licenses..... 24



**ALCOHOLIC BEVERAGES**  
**ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES**  
**Fiscal Years 2004 to 2008**

	2004	2005	2006	2007	2008
State License Fees	\$2,858,548	\$2,753,906	\$2,859,654	\$3,202,963	\$3,092,183
85% Liquor Licenses (from local government)	2,853,866	2,831,179	2,921,028	2,983,506	3,024,245
<b>Total Net License Fees</b>	<b>\$5,712,414</b>	<b>\$5,585,085</b>	<b>\$5,780,682</b>	<b>\$6,186,469</b>	<b>\$6,116,428</b>
3.2% Beer Tax	\$588,339	\$569,287	\$590,164	\$582,595	\$571,021
Repeal Beer Tax	8,077,452	7,902,061	8,231,398	8,146,423	8,289,409
Hard Cider Tax	9,612	10,104	11,941	14,481	13,326
Wine Tax	3,758,001	3,734,418	4,101,175	4,379,795	4,422,560
Spirituuous Liquors Tax	18,954,753	18,728,430	21,174,905	21,245,452	21,605,517
<b>Total Net Tax Receipts</b>	<b>\$31,388,157</b>	<b>\$30,944,300</b>	<b>\$34,109,583</b>	<b>\$34,368,746</b>	<b>\$34,901,832</b>
<b>TOTAL NET REVENUES</b>	<b>\$37,100,571</b>	<b>\$36,529,385</b>	<b>\$39,890,265</b>	<b>\$40,555,215</b>	<b>\$41,018,260</b>

**EXCISE TAX REVENUES**  
**Fiscal Years 1999 to 2008**



Beer	8.1	8.3	8.6	8.8	8.7	8.7	8.5	8.8	8.7	8.9
Wine	3.0	3.2	3.4	3.4	3.6	3.8	3.7	4.1	4.4	4.4
Spirits	15.2	17.0	17.8	17.7	18.3	19.0	18.7	21.1	21.2	21.6

**TAXABLE GALLONS OF BEER, WINE, AND SPIRITS**  
**Fiscal Year 1999 to 2008**

YEAR	BEER	WINE	SPIRITS
2008	110,755,376	14,048,006	9,471,859
2007	109,112,723	13,934,446	9,314,007
2006	110,269,523	13,022,648	9,283,078
2005	105,891,845	11,793,572	8,210,545
2004	108,322,388	12,032,734	8,309,763
2003	108,180,687	11,240,696	8,007,053
2002	109,734,937	10,767,614	7,751,474
2001	107,537,792	10,717,264	7,805,298
2000	103,947,306	10,568,563	7,468,403
1999	101,125,476	8,179,083	6,659,312

**VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT**  
**Fiscal Years 2004 to 2008**

ACTIONS	2004	2005	2006	2007	2008
State Administrative Actions	242	64	173	191	248
State Revocations	1	1	0	0	3
State Suspensions	93	61	93	71	78
State Denials	5	0	2	1	1
Division-Filed Court Cases	245	456	270	292	340
Division-Assisted Local Hearings	28	2	11	9	11
<b>Totals</b>	<b>614</b>	<b>584</b>	<b>549</b>	<b>677</b>	<b>681</b>

**LIQUOR LICENSES IN FORCE BY TYPE**  
**Fiscal Years 2004 to 2008**

	2004	2005	2006	2007	2008
3.2% Beer Importers License (non-resident)	15	15	15	16	13
3.2% Beer Importers License (resident)	0	0	0	0	0
3.2% Beer Manufacturer	7	6	6	7	7
3.2% Beer Manufacturer (non-resident)	6	5	6	6	5
3.2% Retail Beer	1,792	1,776	1,757	1,753	1,751
3.2% Special Events Permit	118	98	102	69	82
3.2% Wholesale Beer	41	40	43	41	44
Arts Liquor	34	36	40	44	49
Bed and Breakfast Permit	53	58	56	58	55
Beer and Wine	299	309	339	376	399
Beer, Wine, & Spiritous Liquor Special Events Permit	2,039	2,078	1,956	2,085	2,305
Brew Pub	75	81	75	75	86
Club Liquor	215	216	215	206	202
Hotel & Restaurant Liquor	3,892	4,060	4,237	4,277	4,332
Hotel & Restaurant--Optional Premises	222	242	245	232	261
Importer--Malt Liquor	56	57	58	59	59
Importer--Vinous & Spiritous Liquor	352	380	396	411	428
Limited Winery	59	70	87	93	115
Liquor-License Drug Store	22	20	17	14	14
Malt Liquor Manufacturer (non-resident)	23	26	27	26	27
Manufacturer--Brewery	21	20	23	23	26
Manufacturer--Distillery/Rectifier	2	3	5	6	10
Manufacturer--Winery	2	5	3	2	2
Optional Premises	34	43	46	50	58
Public Transportation Liquor	37	35	33	32	30
Racetrack Liquor	8	7	8	9	8
Resort Complex	9	10	9	10	11
Retail Gaming Tavern	26	27	26	28	25
Retail Liquor Store	1,554	1,587	1,638	1,639	1,644
Tavern Liquor	1,390	1,452	1,462	1,444	1,471
Wholesale Beer	62	57	67	62	66
Wholesale Liquor	61	62	67	77	84
Wine Delivery Permit	232	331	460	767	951
<b>TOTAL LICENSES</b>	<b>12,758</b>	<b>13,212</b>	<b>13,524</b>	<b>13,997</b>	<b>14,620</b>



**ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES**  
**Fiscal Years 2004 to 2008**

COUNTY	2004	2005	2006	2007	2008	COUNTY	2004	2005	2006	2007	2008
Adams	527	513	566	541	564	Las Animas	69	69	68	63	67
Alamosa	48	49	52	51	52	Lincoln	17	17	19	18	20
Arapahoe	718	817	875	858	885	Logan	46	45	48	43	43
Archuleta	51	47	52	51	60	Mesa	259	245	286	261	253
Baca	9	10	11	10	10	Mineral	16	17	18	18	20
Bent	14	16	14	15	16	Moffat	39	42	41	37	39
Boulder	543	527	582	547	551	Montezuma	76	74	74	69	70
Broomfield	87	83	90	85	85	Montrose	93	88	104	91	89
Chaffee	71	77	86	80	83	Morgan	67	68	70	66	66
Cheyenne	10	10	10	10	9	Otero	58	57	60	58	54
Clear Creek	51	50	53	43	45	Ouray	37	37	41	41	47
Conejos	20	20	18	17	17	Park	42	43	47	46	48
Costilla	21	20	23	21	21	Phillips	12	13	14	13	16
Crowley	10	9	8	8	8	Pitkin	168	161	159	153	153
Custer	20	20	20	20	25	Prowers	44	44	44	46	44
Delta	81	72	98	70	73	Pueblo	359	371	370	353	353
Denver	1,433	1,408	1,578	1,511	1,533	Rio Blanco	32	29	31	32	33
Dolores	12	13	13	15	15	Rio Grande	44	46	47	45	43
Douglas	287	307	336	342	358	Routt	138	135	146	144	145
Eagle	262	258	272	268	272	Saguache	25	25	23	22	24
El Paso	932	930	984	956	966	San Juan	21	22	23	23	24
Elbert	21	19	21	21	22	San Miguel	68	67	67	65	68
Fremont	100	98	101	92	89	Sedgwick	13	11	11	10	10
Garfield	173	177	190	190	193	Summit	214	225	227	216	215
Gilpin	36	40	38	37	35	Teller	71	79	74	76	71
Grand	118	113	113	106	119	Washington	10	9	9	11	9
Gunnison	120	117	116	113	117	Weld	327	354	354	357	351
Hinsdale	16	17	17	17	19	Yuma	29	29	28	29	31
Huerfano	44	42	43	46	43						
Jackson	12	13	14	14	13	<b>State Totals</b>	<b>9,861</b>	<b>9,922</b>	<b>10,622</b>	<b>10,215</b>	<b>10,367</b>
Jefferson	873	855	916	885	886	Special Event Licenses					
Kiowa	3	5	5	5	4	Liquor	2,039	2,078	1,956	2,085	2,305
Kit Carson	25	29	28	29	22	3.2% Beer	118	98	102	69	82
La Plata	159	154	176	158	153						
Lake	39	39	42	35	38						
Larimer	521	526	558	542	560						



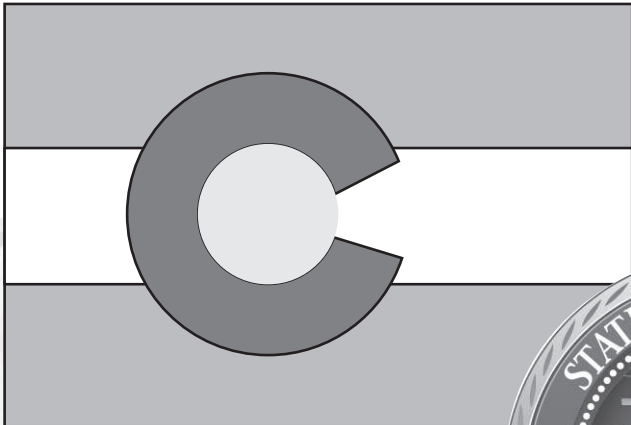


**CIGARETTE AND TOBACCO PRODUCTS**

Distribution of Net Cigarette Tax Collections ..... 26

Tobacco Products Tax Collections ..... 26

Packages of Cigarettes Taxed ..... 26



## CIGARETTE AND TOBACCO PRODUCTS

### DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/ Fiscal Years 1999 to 2008

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	HEALTH-RELATED PROGRAMS COLLECTIONS	TOTAL COLLECTIONS
2008	\$14,645,688	\$30,915,717	\$150,305,667	\$195,867,072
2007	14,559,053	32,449,749	155,080,585	202,089,387
2006	15,320,042	32,843,373	157,966,453	206,129,868
2005	14,777,878	37,104,448	63,115,105	114,997,432
2004	15,016,782	38,435,641		53,452,423
2003	15,289,773	38,776,166		54,065,939
2002	16,052,015	40,125,334		56,177,349
2001	16,056,069	42,088,493		58,144,562
2000	16,319,217	42,066,262		58,385,479
1999	16,819,147	42,550,296		59,369,443

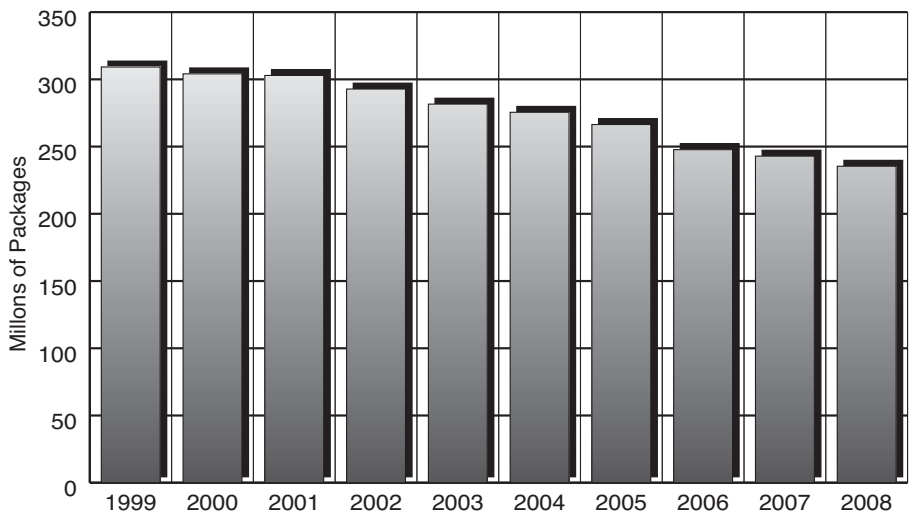
1/Based on time of distribution rather than entitlement per statute

### TOBACCO PRODUCTS TAX COLLECTIONS Fiscal Years 1999 to 2008

YEAR	GROSS GENERAL FUND COLLECTIONS	REFUNDS AND SHORT CHECKS	HEALTH-RELATED PROGRAMS COLLECTIONS	TOTAL NET COLLECTIONS
2008	\$12,309,295	\$(39,916)	\$12,562,076	\$24,831,455
2007	12,671,979	(35,949)	12,937,473	25,573,503
2006	11,687,799	(286,108)	11,673,688	23,075,379
2005	11,876,192	(97,140)	3,329,494	15,108,545
2004	11,695,246	(4,432)		11,690,814
2003	10,484,683	(8,174)		10,476,510
2002	10,065,514	(33,886)		10,031,628
2001	9,749,572	(3,470)		9,746,102
2000	9,271,208	(34,132)		9,237,076
1999	8,648,078	(5,185)		8,642,893

### PACKAGES OF CIGARETTES TAXED Fiscal Years 1999 to 2008 (Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2008	235.4
2007	242.9
2006	247.7
2005	266.4
2004	275.5
2003	281.6
2002	292.8
2001	302.9
2000	304.1
1999	309.2





**INCOME**

Taxable and Nontaxable Returns. .... 28

Tax Credits. .... 29

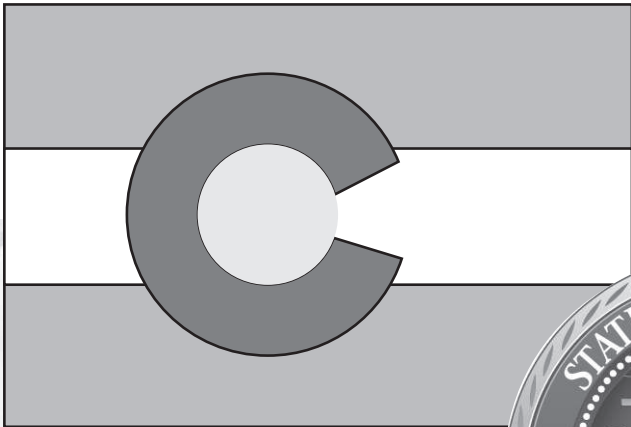
Returns Filed for Old Age Property Tax & Heat Credits ..... 30

Alternative Minimum Tax ..... 30

Refunds Issued..... 31

Individual Income Tax Checkoffs..... 32

Income Tax Cash Flow ..... 33

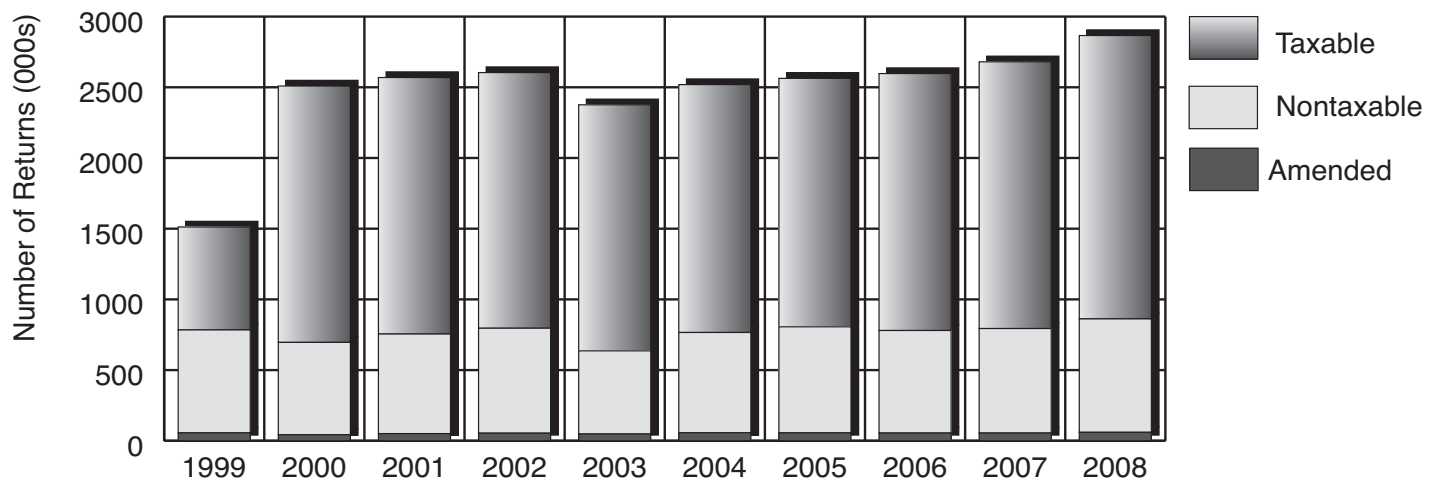


# INCOME TAX

## TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS Fiscal Years 2004 to 2008

TYPE OF RETURN	INDIVIDUAL	FIDUCIARY	PARTNERSHIP	CORPORATION	TOTALS
2008	1,957,081	25,610	-	22,148	2,004,839
2007	1,841,179	23,252	-	21,095	1,885,526
2006	1,776,399	20,830	-	19,892	1,817,121
2005	1,722,804	16,965	-	17,305	1,757,074
2004	1,718,887	14,365	-	19,665	1,752,917
Nontaxable					
2008	533,090	21,916	213,350	33,688	802,044
2007	492,553	19,270	189,652	37,273	738,748
2006	507,057	21,120	171,620	24,892	724,689
2005	487,743	12,357	219,688	29,786	749,574
2004	487,936	43,374	133,021	45,125	709,456
Amended					
2008	57,040	-	-	2,673	59,713
2007	51,990	-	-	2,677	54,667
2006	52,210	-	-	2,460	54,670
2005	53,917	-	-	2,378	56,295
2004	54,555	-	-	2,475	57,030
Totals					
2008	2,547,211	47,526	213,350	58,509	2,866,596
2007	2,385,722	42,522	189,652	61,045	2,678,941
2006	2,335,666	41,950	171,620	47,244	2,596,480
2005	2,264,464	29,322	219,688	49,469	2,562,943
2004	2,261,378	57,739	133,021	67,265	2,519,403

## TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS Fiscal Years 1999 to 2008



Taxable	1,736	1,813	1,814	1,808	1,740	1,753	1,757	1,817	1,886	2,004
Nontaxable	728	653	704	742	588	709	750	725	739	802
Amended	56	43	51	54	48	57	56	55	55	60
Total Returns	2,520	2,509	2,569	2,604	2,375	2,519	2,563	2,596	2,679	2,867

**TAX CREDITS**

Fiscal Years 2007 and 2008

	2007		INDIVIDUAL AND FIDUCIARY 2008		%Change in Amount	%Change in Transactions
	Amount	Transactions	Amount	Transactions		
<b>TAX CREDITS</b>						
Enterprise Zone Credits	\$16,122,101	16,067	\$19,199,532	18,564	19%	16%
Child Care Credit	4,239,332	39,171	4,193,622	39,287	-1%	0%
Alternative Fuel Credit	9,814,434	4,590	12,519,754	6,727	28%	47%
Gross Conservation Easement Credit	71,557,167	2,452	90,406,166	2,254	26%	-8%
Other Credits	180,893,626	84,412	188,618,806	93,778	4%	11%
<b>TOTAL</b>	<b>\$282,626,660</b>	<b>146,692</b>	<b>314,937,880</b>	<b>160,610</b>	<b>11%</b>	<b>9%</b>

	2007		CORPORATE 2008		% Change in Amount	% Change in Transactions
	Amount	Transactions	Amount	Transactions		
<b>TAX CREDITS</b>						
Alternative Fuel Credit	\$104,120	11	162,584	20	56%	82%
Enterprise Zone Investment	22,746,994	874	21,300,508	886	-6%	1%
Enterprise Zone Employee	2,083,460	262	2,797,303	221	34%	-16%
Enterprise Zone Contribution Credits	380,607	233	642,482	291	69%	25%
Other Enterprise Zone Credits	1,609,441	123	2,764,316	148	72%	20%
Investment Tax	663,284	1,491	728,396	1,366	10%	-8%
Gross Conservation Easement Credit	10,134,712	134	8,005,975	89	-21%	-34%
Other Credits	3,271,688	132	1,840,186	146	-44%	11%
<b>TOTAL</b>	<b>\$40,994,306</b>	<b>3,260</b>	<b>38,241,750</b>	<b>3,167</b>	<b>-7%</b>	<b>-3%</b>

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

2/ Includes credit for: taxes paid to another state, plastic recycling investment, previous year minimum tax, historic property preservation, child care center investment, employer child care facility investment, school-to-career investment, Colorado works program, child care contribution, rural technology enterprise zone (carry forward), long term care insurance, contaminated land redevelopment, low-income housing, weather related livestock sale (carry forward) and aircraft manufacturer new employee credit.

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

4/ Includes credit for: old investment tax, crop and livestock contribution, historic property preservation, child care contribution, child care center - family care home investment, employer child care facility investment, school-to-career investment, Colorado works program, contaminated land redevelopment, low-income housing, weather related livestock sale (carry forward), Colorado coal and aircraft manufacturer new employee.

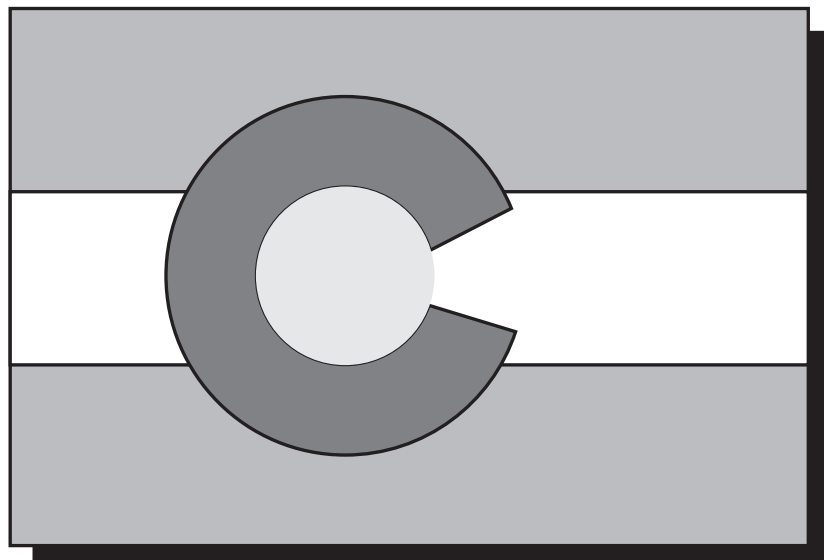


**RETURNS FILED FOR OLD AGE  
PROPERTY TAX AND HEAT CREDITS  
Fiscal Years 1999 to 2008**

<b>YEAR</b>	<b>NUMBER OF RETURNS</b>	<b>AMOUNT OF REFUND/CREDIT</b>	<b>AVERAGE CREDIT</b>
2008	36,200	\$8,728,936	\$241
2007	30,399	8,255,633	272
2006	38,827	11,676,772	301
2005	43,614	13,917,904	319
2004	46,885	15,731,515	336
2003	47,442	16,787,635	354
2002	51,107	18,106,976	354
2001	51,144	18,022,525	352
2000	47,975	17,149,062	357
1999	40,657	9,072,554	223

**ALTERNATIVE MINIMUM TAX  
Fiscal Years 1999 to 2008**

<b>YEAR</b>	<b>ALTERNATIVE MINIMUM TAX</b>
2008	\$2,794,482
2007	3,031,765
2006	2,697,486
2005	2,467,199
2004	2,548,738
2003	2,783,007
2002	4,004,173
2001	7,804,959
2000	5,195,208
1999	3,248,103



**REFUNDS ISSUED**  
**Fiscal Years 1999 to 2008**

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds 2/	Total Refunds 3/	Average Refund Per Return
<b>Individual Income Tax: 1/</b>					
2008	1,605,757	\$754,568,783	\$21,472	\$754,590,255	\$469.93
2007	1,515,582	663,493,759	2,189,509	665,683,268	439.23
2006	1,736,611	616,430,101	38,146,660	654,576,761	376.93
2005	1,501,809	622,318,795		622,318,795	414.38
2004	1,491,394	605,755,973	276,768	606,032,741	406.35
2003	1,531,147	587,526,797	66,124,885	653,651,682	426.90
2002	2,018,443	361,417,265	782,554,572	1,143,971,837	566.76
2001	1,971,183	301,310,149	905,421,565	1,206,731,714	612.19
2000	1,888,284	366,072,114	643,343,668	1,009,415,782	534.57
1999	1,813,019	350,731,336	547,079,802	897,811,138	495.20
<b>Fiduciary:</b>					
2008	1,365			\$5,701,242	\$4,176.73
2007	1,296			6,977,925	5,384.20
2006	985			3,483,922	3,536.98
2005	778			6,404,921	8,232.55
2004	788			1,895,376	2,405.30
2003	1,043			2,827,158	2,710.60
2002	1,309			3,344,919	2,555.32
2001	1,426			2,885,166	2,023.26
2000	1,601			3,048,685	1,904.24
1999	1,412			1,529,821	1,083.44
<b>Corporate Income Tax:</b>					
2008	3,649			\$87,123,679	\$23,876.04
2007	3,349			64,340,656	19,211.90
2006	3,500			76,923,668	21,978.19
2005	3,190			52,373,337	16,417.97
2004	3,572			96,304,491	26,960.94
2003	4,179	\$104,924,364	\$343,819	105,268,183	25,189.80
2002	4,326	121,040,782	3,841,976	124,882,758	28,867.95
2001	4,177			82,839,916	19,832.40
2000	4,319			72,267,181	16,732.39
1999	3,781			65,935,300	17,438.59

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 2004 to 2008**

**NONGAME WILDLIFE**

Year	No. of donations	Amount	Average
2008	22,076	\$242,665	\$10.99
2007	23,190	244,748	10.55
2006	28,398	291,228	10.26
2005	29,538	288,330	9.76
2004	31,025	308,804	9.95

**SPECIAL OLYMPICS**

Year	No. of donations	Amount	Average
2008	15,368	\$166,004	\$10.80
2007	16,361	170,329	10.41
2006	19,681	195,206	9.92
2005	21,825	212,153	9.72
2004	20,283	184,092	9.08

**DOMESTIC ABUSE**

Year	No. of donations	Amount	Average
2008	19,026	\$195,062	\$10.25
2007	20,450	211,548	10.34
2006	25,119	248,252	9.88
2005	26,121	252,723	9.68
2004	26,656	252,911	9.49

**HOMELESS PREVENTION**

Year	No. of donations	Amount	Average
2008	15,860	\$152,482	\$9.61
2007	16,816	164,609	9.79
2006	19,702	175,884	8.93
2005	21,278	189,856	8.92
2004	21,488	186,211	8.67

**WESTERN SLOPE VETERANS' CEMETERY**

Year	No. of donations	Amount	Average
2008	8,016	\$52,062	\$6.49
2007	7,960	53,540	6.73
2006	9,292	57,766	6.22
2005	10,028	61,442	6.13
2004	10,302	60,705	5.89

**PET OVERPOPULATION FUND**

Year	No. of donations	Amount	Average
2008	20,831	\$226,117	\$10.85
2007	20,057	213,563	10.65
2006	21,968	210,864	9.60
2005	20,357	183,398	9.01
2004	20,741	187,298	9.03

**COLORADO WATERSHED PROTECTION FUND**

Year	No. of donations	Amount	Average
2008	10,515	\$80,192	\$7.63
2007	10,601	83,003	7.83
2006	11,971	85,711	7.16
2005	12,761	90,059	7.06
2004	14,012	96,800	6.91

**FAMILY RESOURCES CENTERS FUND**

Year	No. of donations	Amount	Average
2008	7,996	\$75,155	\$9.40
2007	7,786	69,832	8.97
2006	9,500	67,762	7.13
2005	10,895	75,642	6.94
2004	11,606	80,316	6.92

**ALZHEIMER'S ASSOCIATION FUND**

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

**DROPOUT PREVENTION ACTIVITY GRANT FUND**

Year	No. of donations	Amount	Average
2008	7,826	\$51,586	\$6.59
2007	7,503	47,213	6.29
2006	8,362	47,626	5.70

**MILITARY FAMILY RELIEF FUND**

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

**COLORADO EASTER SEALS FUND**

Year	No. of donations	Amount	Average
2008	7,316	\$48,893	\$6.68
2007	6,738	47,950	7.12

**MULTIPLE SCLEROSIS FUND**

Year	No. of donations	Amount	Average
2008	11,404	\$116,656	\$10.23
2007	10,794	105,092	9.74

**COLORADO BREAST AND WOMENS REPRODUCTIVE  
CANCER FUND 1/**

Year	No. of donations	Amount	Average
2008	14,050	\$128,311	\$9.13

**TOTALS 2/**

	No. of donations	Amount	Average
2008	190,021	\$1,917,134	\$10.09
2007	189,036	1,834,464	9.70
2006	199,346	1,793,169	9.00
2005	178,293	1,529,271	8.58
2004	174,756	1,482,969	8.49

1/ This income tax checkoff is new and reflects collections from January 2008 through June 2008.

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

**INCOME TAX CASH FLOW**  
Fiscal Years 1999 to 2008 (millions of dollars)

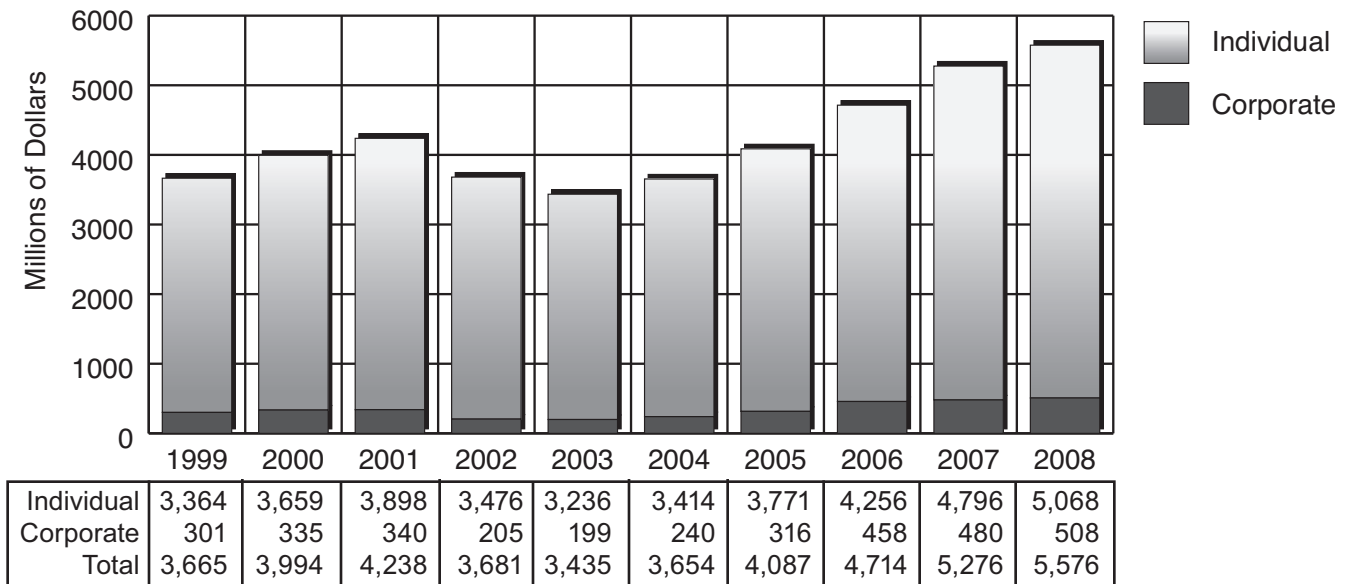
YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS	NET COLLECTIONS
<b>INDIVIDUAL TAX 3/</b>							
2008	\$3,935.9	\$1,220.0	\$675.5	\$5,831.4	\$11.9	\$751.5	\$5,068.0
2007	3,685.2	1,177.2	608.6	5,471.0	8.2	666.9	4,795.9
2006	3,448.2	946.2	522.3	4,919.6	6.7	653.9	4,256.0
2005	3,240.1	735.5	425.9	4,401.5	6.7	624.1	3,770.7
2004	3,060.7	590.0	379.2	4,029.9	8.3	607.7	3,413.9
2003	2,976.9	528.0	361.7	3,866.5	5.3	625.4	3,235.8
2002	2,988.4	557.0	468.8	4,014.2	7.1	531.4	3,475.8
2001	3,138.1	733.0	565.1	4,436.2	5.0	533.1	3,898.2
2000	2,913.6	766.7	436.2	4,116.5	11.9	445.9	3,658.7
1999	2,733.4	637.3	490.0	3,860.7	8.1	488.7	3,363.9
<b>CORPORATE TAX</b>							
2008	\$0.0	\$512.1	\$83.7	\$595.8	\$0.6	\$87.1	\$508.1
2007	0.0	483.5	60.5	544.0	0.2	64.3	479.5
2006	0.0	472.9	62.0	534.9	0.3	76.9	457.7
2005	0.0	320.6	48.0	368.5	0.3	52.4	315.8
2004	0.0	265.8	70.2	336.0	0.1	96.3	239.6
2003	0.0	262.8	41.2	304.0	0.1	105.2	198.7
2002	0.0	279.1	44.1	323.1	0.3	117.6	205.2
2001	0.0	352.9	70.1	423.0	0.1	82.8	340.1
2000	0.0	350.1	57.3	407.4	0.2	72.3	335.0
1999	0.0	315.7	51.3	367.1	0.1	65.9	301.0

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

2/ Adjustments include short-checks and withholdings refunds.

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

**NET INCOME TAX COLLECTIONS**  
Fiscal Years 1999 to 2008

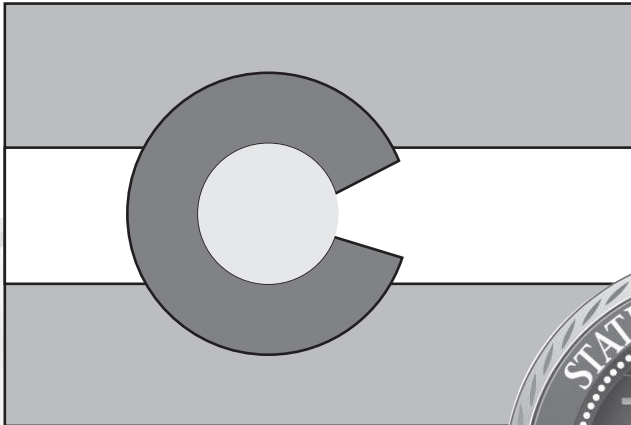


**This Page Left Intentionally Blank**



**LIMITED STAKES GAMING**

Limited Stakes Gaming Revenues and Expenditures ..... 36  
Limited Stakes Gaming Fund Distribution ..... 36



## LIMITED STAKES GAMING

### LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 2008

Limited Gaming Revenues	\$112,074,885
plus Fiscal Year 2006 Escrow	954,558
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	10,318,448
Fiscal Year 2007 Escrow	2,119,297
<b>Net Total Available for Distribution</b>	<b>100,591,698</b>

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

### LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 2004 to 2008

	FY 2004 1/	FY 2005	FY 2006	FY 2007	FY 2008
Limited Gaming Revenue	\$98,486,017	\$100,571,614	\$108,017,575	\$116,034,393	\$112,074,885
Commission/Division Expenses	8,469,062	8,379,344	8,701,436	9,012,969	10,318,448
Total Amount Distributed	92,401,488	92,930,205	100,147,466	106,356,714	100,591,698
State General Fund	40,194,647	40,238,779	17,464,148	6,547,293	0
Local Government Gaming Impact Fund	6,006,097	6,040,463	6,509,585	6,913,186	6,538,460
Department of Transportation	0	0	0	5,259,411	14,292,757
Tourism Promotion Fund 2/0	185,860	19,000,000	19,676,799	20,107,662	
State Historical Society	25,872,417	26,020,457	28,041,290	29,779,880	28,165,675
State Council on the Arts Cash Fund			1,500,000	1,553,432	1,587,447
Film Incentives Cash Fund			600,000	621,373	634,979
New Jobs Incentives Cash Fund			3,000,000	3,106,863	3,174,894
Bioscience Discovery Evaluation Grant Program			2,000,000	2,500,000	0
Clean Energy Fund				7,000,000	3,959,650
<b>Limited Gaming Counties:</b>					
Gilpin County	8,825,968	8,893,755	9,616,921	10,317,452	9,773,892
Teller County	2,262,210	2,257,869	2,400,775	2,445,354	2,297,112
<b>Limited Gaming Cities:</b>					
City of Black Hawk	6,710,104	6,587,172	7,110,170	7,530,055	7,172,188
Central City	644,870	824,291	903,931	1,067,821	972,722
City of Cripple Creek	1,885,175	1,881,558	2,000,646	2,037,795	1,914,260

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



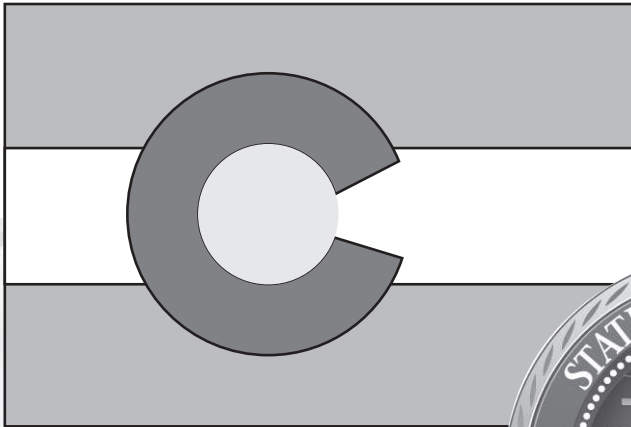


**LOTTERY**

Lottery Fund Distribution ..... 38

Lottery Sales Distribution ..... 38

Aggregate Lottery Fund Distribution..... 38



## LOTTERY

### LOTTERY SALES DISTRIBUTION

Fiscal Years 2005 to 2008

(dollars in millions)

	2005	2006	2007	2008
Cash 5	\$15.1	\$16.9	\$17.4	\$19.1
Lotto	38.3	38.3	39.8	41.1
Powerball	80.9	119.8	101.5	109.6
Scratch	282.7	293.0	297.0	336.0
<b>Total</b>	<b>\$417.0</b>	<b>\$468.0</b>	<b>\$455.7</b>	<b>\$505.8</b>

### LOTTERY FUND DISTRIBUTION

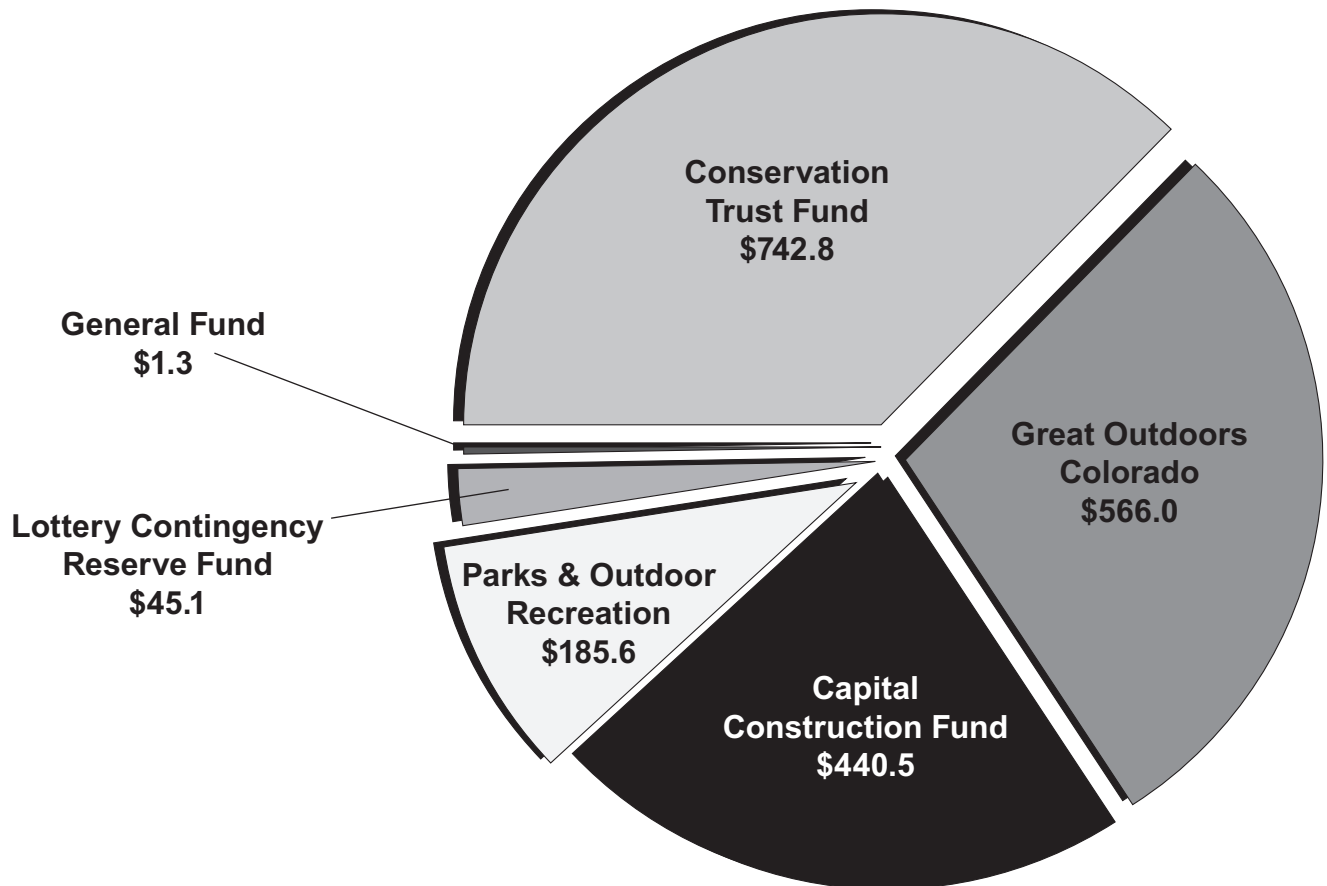
Fiscal Years 2005 to 2008

(dollars in millions)

	2005	2006	2007	2008
Conservation Trust Fund	\$41.5	\$50.2	\$47.6	\$48.9
Great Outdoors Colorado	50.1	50.2	51.3	53.1
Parks & Outdoor Recreation	10.4	12.6	11.9	12.2
School Contingency Reserve	1.7	12.6	8.2	8.1
General Fund	0.0	0.0	0.0	0.0
Capital Construction Fund	0.0	0.0	0.0	0.0
<b>Totals</b>	<b>\$103.7</b>	<b>\$125.6</b>	<b>\$119.0</b>	<b>\$122.3</b>

### AGGREGATE LOTTERY FUND DISTRIBUTION

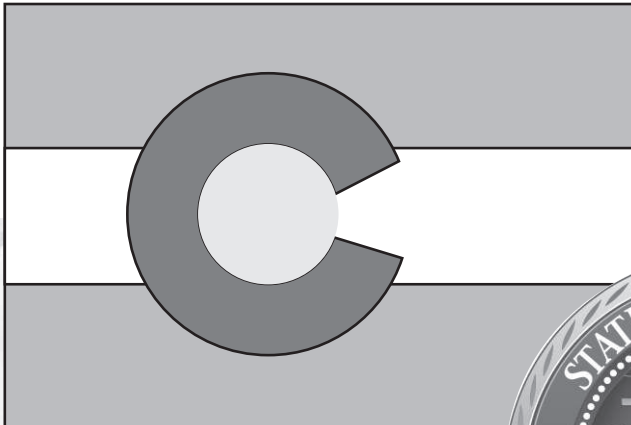
Fiscal Years 1983 - 2008





**MOTOR FUELS**

State Motor Fuel Gallons and Receipts ..... 40





**MOTOR FUELS****STATE MOTOR FUEL GALLONS AND RECEIPTS 1/  
Fiscal Years 2006 to 2008**

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

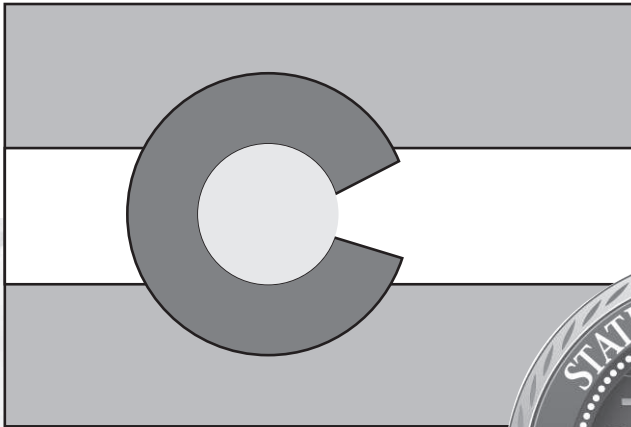
1/ Gallons and excise tax receipts may not reconcile. Gallons are tracked by actual period of activity, while excise taxes are based on receipts during each calendar month.

2/ Alternative fuel amounts in FY2006 reflect gallons for six months between January and June 2006.



**MOTOR VEHICLE**

- Motor Carrier Services Division..... 42
- Traffic Records, Dealer Licensing,  
Titles, Emissions Activities, and Penalty Assessments ..... 43
- Driver Control Activities ..... 44
- Driver License Activities ..... 45
- Division of Hearings..... 46
- Vehicle Registrations, License Fees,  
and Specific Ownership Tax by County ..... 47
- Detail: Registered Vehicles by Type and County ..... 48
- Vehicle Registrations by Plate Type ..... 50



**MOTOR VEHICLE****MOTOR CARRIER SERVICES DIVISION****PORTS OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED****Fiscal Years 2004 to 2008**

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Number of Trucks Cleared	3,713,982	3,858,858	3,531,677	3,465,135	3,284,156
Number of Trucks Cleared AVI 1/	316,790	393,362	526,847	628,937	669,059
Number of Trucks Cleared AVI/WIM 2/	1,220,616	1,524,914	1,911,079	2,254,736	2,531,518
Total Number of Trucks Cleared	5,251,388	5,777,134	5,969,603	6,348,808	6,484,733
Number of Trucks Weighed	4,441,025	4,930,889	5,016,784	5,423,400	5,525,622
Special Fuel Permits	5,962	6,197	5,986	6,806	6,571
Number of Health and Brand Inspections	20,962	22,727	21,055	19,664	17,784
Hazardous Material Permits	1,436	1,234	1,299	1,426	1,372
60-Day Permits	470	311	359	208	330
72-Hour Permits	12,011	12,532	12,802	13,028	12,232

1/AVI = Automatic Vehicle Identification

2/WIM = Weigh in Motion

**PORTS OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED BY PORT  
Fiscal Year 2008**

<b>PORT</b>	<b>COLLECTIONS</b>	<b>CLEARED</b>	<b>WEIGHED</b>	<b>60-DAY</b>	<b>72-HOUR</b>
Cortez	\$632,827	253,577	130,349	0	896
Dumont	380,617	774,124	767,915	0	581
Fort Collins	631,218	1,157,461	1,102,563	1	1,706
Fort Morgan	425,069	775,307	572,110	23	1,413
Lamar	494,967	536,482	421,155	31	1,493
Limon	316,868	995,953	751,844	23	1,826
Loma	1,477,153	328,727	309,284	0	1,499
Loma-B 1/	410,748	201,140	90,151	0	186
Monument	393,113	974,174	946,958	0	629
Platteville	355,853	73,439	71,838	4	75
Trinidad	301,445	226,003	210,265	4	1,189
Trinidad-B 2/	5,977	98,073	97,129	0	48
Mobile Units	2,716,782	90,273	54,061	244	691
<b>Total</b>	<b>\$8,342,635</b>	<b>6,484,733</b>	<b>5,525,622</b>	<b>330</b>	<b>12,232</b>

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

**SAFETY INSPECTION ACTIVITY****Fiscal Years 2004 to 2008**

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Safety Inspections	34,928	32,442	30,228	24,579	20,608
Fixed		26,242	24,864	19,308	15,419
Mobile		6,200	5,364	5,271	5,189
Safety Citations Issued	11,539	11,925	13,779	12,810	11,507
Fixed		8,394	10,798	6,390	7,086
Mobile		3,531	2,981	4,408	4,421
Number of Trucks/Drivers Placed Out-of-Service	14,488	14,503	12,938	10,719	9,295
Fixed		10,401	9,729	7,759	6,259
Mobile		4,102	3,209	2,960	3,036
Out-of-Service Safety Violations	29,347	29,510	19,955	22,886	19,796
Fixed		20,068	10,154	15,852	12,549
Mobile		9,442	9,801	7,034	7,247

**TRAFFIC RECORDS ACTIVITY****Fiscal Years 2004 to 2008**

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Number of Penalty Assessments	126,454	178,257	187,679	180,904	184,712
Penalty Assessment Collections	\$9,198,974	\$11,392,201	\$12,251,763	\$11,669,084	\$13,098,173

**DEALER LICENSING ACTIVITY**

Dealer Licenses Processed 1/	21,330	19,664	20,865	23,446	21,896
Dealer License Revenues	\$2,162,250	\$1,813,174	\$2,276,383	\$1,025,100	\$995,170
Salesperson License Revenues 2/				\$1,095,425	\$1,050,740

1/ Dealer licenses are issued to manufacturers, distributors, dealers and wholesalers.

2/ Prior to FY2007 salespersons licenses were included in the dealer license counts.

**TITLES ACTIVITY**

Title Applications Received	1,589,372	1,542,183	1,650,515	1,555,680	1,652,931
Title Revenues 1/	\$8,922,960	\$8,825,125	\$8,775,139	\$5,889,826	\$5,266,538

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

**MOTOR VEHICLE EMISSIONS PROGRAM**

## Licenses:

Stations Licensed	308	314	312	78	73
Stations Renewed	113	140	126	38	44
Mechanics Licensed	1,896	2,087	1,781	481	495
Mechanics Renewed	338	328	332	138	137

## Collections:

Station Licenses	\$3,335	\$4,160	\$3,376	\$1,540	\$670
Mechanic Licenses	\$14,575	\$14,255	\$12,655	\$6,625	\$4,305
Exempt Window Stickers			\$44,300	\$36,450	\$26,850
Vehicle Inspection Reports	\$361,598	\$355,313	\$306,993	\$264,143	\$224,429
<b>Total Collections</b>	<b>\$379,508</b>	<b>\$373,728</b>	<b>\$367,324</b>	<b>\$308,758</b>	<b>\$256,254</b>

**EMISSIONS PENALTY ASSESSMENT COLLECTIONS****Calendar Years 2003 to 2007**

	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	\$168,405	\$29,875	\$195,475	\$386,025	\$400,096



**DRIVER CONTROL ACTIVITIES**  
**Fiscal Years 2004 to 2008**

	2004	2005	2006	2007	2008
<b>Restraint Actions: Suspensions</b>					
Excessive Points	13,037	14,952	14,447	11,432	11,949
Adult Impaired Driving Arrests	27,413	28,198	30,855	28,292	31,821
License on Hold by Another State	2,623	2,688	2,453	3,159	3,707
DUI Convictions	4,044	2,818	3,234	3,666	4,917
Habitual Traffic Offender	3,021	3,384	3,533	3,071	4,072
Accident Without Insurance	17,361	15,922	2,660	1,881	2,303
Driving Without Insurance	32,427	36,135	36,123	34,020	34,068
Vehicular Assault/Homicide	86	61	195	151	143
Controlled Substance Convictions	1,445	1,538	7,326	7,369	5,659
Underage Drinking and Driving	2,952	2,430	2,329	2,065	2,490
Underage Buy/Possess Alcohol	5,941	5,916	5,345	5,061	6,118
Child Support Arrears	18,689	17,360	19,975	20,468	19,760
Unpaid Ticket/Failure to Appear in Court	99,873	106,281	107,317	108,135	106,634
All Others	38,041	38,017	44,282	39,304	46,737
<b>Total Restraints</b>	<b>266,953</b>	<b>275,700</b>	<b>280,074</b>	<b>268,074</b>	<b>280,378</b>
License Reinstatements Tendered 1/	147,610	154,374	139,406	123,257	155,713
Change Of Address/Name 2/	106,902	92,976	113,134	149,942	162,683
<b>Driver Records</b>					
Provided to Public	95,385	89,070	66,493	136,561	60,668
Provided to Courts	173,716	159,325	153,326	285,321	251,913
Number of Penalty Assessments (paid)	126,454	178,257	187,679	180,904	184,712
Penalty Assessment Collections	\$9,198,974	\$11,392,201	\$12,251,763	\$11,669,084	\$13,098,173

1/ Includes License Reinstatements from Driver License Section

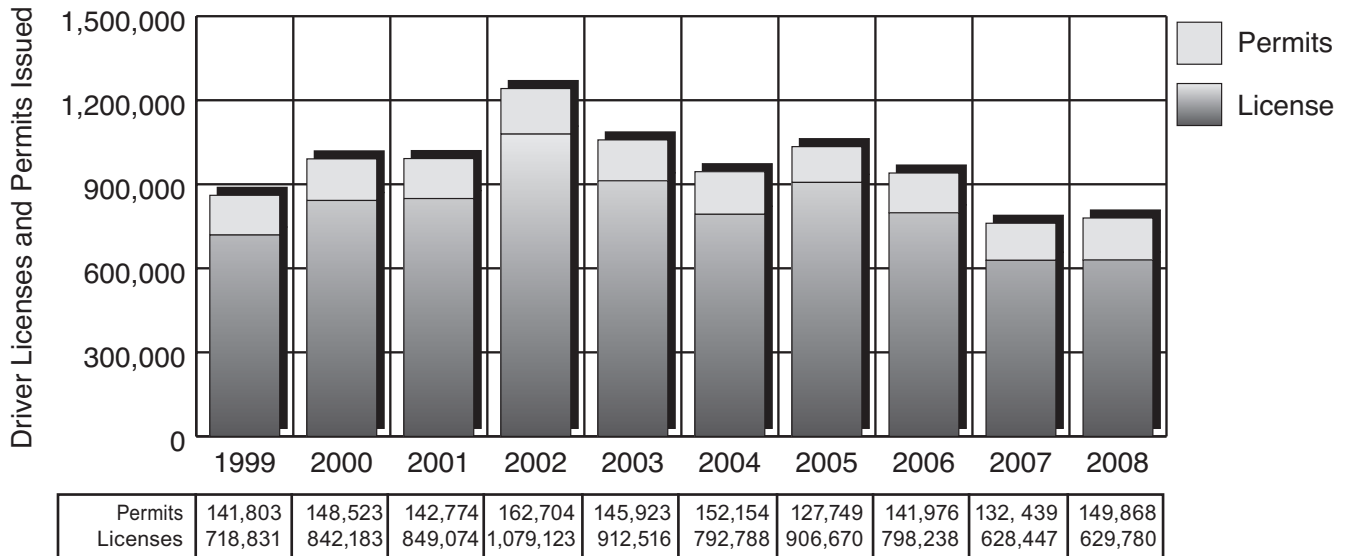
2/ Forms change in FY 2007 allowed more people to easily change their addresses by mail



**DRIVER LICENSE ACTIVITIES  
Fiscal Year 2008**

	STATE OFFICES	COUNTY OFFICES	TOTAL
<b>TYPE OF LICENSE ISSUED</b>			
Adult License	417,934	68,381	486,315
Minor License	86,902	3,657	90,559
Motorcycle Only License	4	0	4
Commercial Driver License	50,820	2,082	52,902
<b>Total Licenses Issued</b>	<b>555,660</b>	<b>74,120</b>	<b>629,780</b>
<b>TYPE OF PERMIT ISSUED</b>			
Adult	50,548	554	51,102
Minor	73,507	1,047	74,554
Motor Cycle Instruction Permits	10,659	261	10,920
Commercial Driver Instruction Permits	12,988	304	13,292
<b>Total Permits Issued</b>	<b>147,702</b>	<b>2,166</b>	<b>149,868</b>
<b>Total Permits In Force As Of June 30, 2008</b>			<b>87,906</b>
<b>TOTAL LICENSE, PERMITS AND DOCUMENTS ISSUED</b>	<b>703,362</b>	<b>76,286</b>	<b>779,648</b>
<b>ENDORSEMENTS/MISCELLANEOUS</b>			
Motorcycle Endorsements	46,039	5,486	51,525
Colorado I.D. Cards	117,520	9,020	126,540
Organ Donors	512,090	53,499	565,589
Change of Name/Address	35,069	5,488	40,557
<b>EXAMINATIONS</b>			
Written Tests Passed	113,842	2,124	115,966
Written Tests Failed	19,788	246	20,034
Driver Road Tests Passed	68,922	1,361	70,283
Driver Road Tests Failed	2,820	23	2,843
Physical Referrals	1,284	532	1,816
Special Re-Examinations	2,807	25	2,832
<b>Votor Registration</b>	<b>184,354</b>	<b>27,559</b>	<b>211,913</b>
<b>Renewal by Mail</b>	<b>583</b>	<b>0</b>	<b>583</b>
<b>Motor Vehicle Records (DL Offices Only)</b>	<b>121,189</b>	<b>35</b>	<b>121,224</b>
<b>Reinstatements (DL Offices Only)</b>	<b>65,742</b>	<b>0</b>	<b>65,742</b>

**DRIVER LICENSE ACTIVITIES  
Fiscal Years 1999 to 2008**



**DIVISION OF HEARINGS**  
**Fiscal Years 2005 to 2008**

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

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

**Other Case Type**

Liquor Division	7	5	3	14
Racing Division	1	1	1	1
Tax	4	5	9	5
Tobacco	34	9	14	20
Emissions	3	1	0	3
CDL Testers	1	0	0	0
Automobile Salespersons	0	0	0	24
<b>Total Other Case Type</b>	<b>50</b>	<b>21</b>	<b>27</b>	<b>67</b>

**Items Processed**

Subpoenas	1,913	2,147	2,300	2,122
Hearing Notices	38,683	40,488	48,514	41,668
Incoming Calls	44,122	46,484	42,916	40,928
<b>Total Items Processed</b>	<b>84,727</b>	<b>89,119</b>	<b>93,730</b>	<b>84,718</b>



**VEHICLE REGISTRATIONS, LICENSE FEES, AND SPECIFIC OWNERSHIP TAX BY COUNTY**  
**Calendar Year 2007 1/**

COUNTY	REGISTRATIONS 2/	LICENSE FEES 3/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 2/	LICENSE FEES 3/	OWNERSHIP TAX
Adams	370,662	\$20,833,168	\$38,594,536	Lincoln	7,640	279,591	450,814
Alamosa	18,110	749,162	1,230,817	Logan	25,474	942,141	1,711,364
Arapahoe	470,259	22,668,044	53,551,598	Mesa	172,567	7,633,424	18,244,363
Archuleta	18,345	723,428	1,753,571	Mineral	2,063	64,320	126,153
Baca	7,262	250,298	372,045	Moffat	20,315	858,704	1,886,207
Bent	5,864	193,545	297,673	Montezuma	35,439	1,215,534	2,693,449
Boulder	245,839	8,753,025	25,671,946	Montrose	53,986	2,165,935	4,195,582
Broomfield	45,388	1,654,079	5,403,971	Morgan	35,207	1,534,648	2,853,699
Chaffee	26,027	1,049,889	1,957,974	Otero	23,556	827,572	1,360,026
Cheyenne	4,064	212,144	393,898	Ouray	7,821	274,060	727,350
Clear Creek	15,110	547,662	1,372,134	Park	30,831	1,157,761	2,573,380
Conejos	11,956	383,782	665,099	Phillips	6,882	272,998	513,986
Costilla	5,675	181,535	284,520	Pitkin	21,335	983,025	3,258,457
Crowley	4,545	138,269	197,572	Prowers	16,173	612,319	959,375
Custer	7,927	299,719	578,382	Pueblo	156,389	5,838,007	11,923,884
Delta	44,637	1,626,058	2,885,368	Rio Blanco	12,631	688,438	1,802,524
Denver	466,687	19,978,356	43,901,441	Rio Grande	17,824	717,592	1,263,391
Dolores	4,006	131,670	247,020	Routt	32,943	1,367,753	3,502,111
Douglas	246,924	11,903,844	39,947,682	Saguache	9,922	414,699	592,300
Eagle	59,555	2,703,167	8,200,842	San Juan	1,198	43,463	83,300
El Paso	543,060	20,212,508	50,149,599	San Miguel	10,830	424,495	1,158,151
Elbert	40,131	1,771,112	3,951,781	Sedgwick	4,086	147,554	263,512
Fremont	53,584	1,997,269	3,736,362	Summit	34,273	1,509,795	4,218,851
Garfield	71,738	4,045,782	8,788,193	Teller	33,154	1,154,072	2,777,877
Gilpin	9,128	329,505	814,830	Washington	9,600	408,617	549,127
Grand	23,402	1,010,128	2,242,849	Weld	275,654	12,700,884	27,337,513
Gunnison	21,475	795,878	1,843,265	Yuma	16,663	815,089	1,397,657
Hinsdale	1,882	56,077	115,946	State Issued	33,521		
Huerfano	9,866	414,215	677,027	<b>TOTAL</b>	<b>4,892,923</b>	<b>\$205,694,213</b>	<b>\$492,414,392</b>
Jackson	3,372	138,397	240,451				
Jefferson	514,003	19,411,002	55,470,604				
Kiowa	3,102	127,337	160,517				
Kit Carson	12,339	523,505	885,174				
La Plata	66,250	2,552,970	6,547,923				
Lake	9,512	361,312	656,179				
Larimer	301,330	10,777,451	27,580,321				
Las Animas	21,930	1,136,431	2,620,879				

1/ Information unavailable for vehicles registered with the following plates: Denver Broncos Charities, Fallen Air Force (Airman), Fallen Coast Guard (Guardman), Fallen Marine (Marine), Fallen Navy (Sailor), Fallen Army (Soldier), Bronze Star, Bronze Star for Valor, Italian-American Heritage, Kids 1st, Share the Road, Support the Troops, Support Education, U.S. Army Special Forces, U.S. Air Force, and U.S. Coast Guard.

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

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





**DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY 1/  
Calendar Year 2007**

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	855	2,653	1,734	3,823	72,413	11,366	2,372
Alamosa	57	130	1,048	175	4,016	442	106
Arapahoe	888	4,706	782	1,107	63,310	13,009	1,954
Archuleta	44	16	291	159	4,283	519	166
Baca	39	22	1,741	47	1,091	99	30
Bent	22	16	780	33	1,167	101	53
Boulder	513	1,325	820	530	33,966	9,261	1,421
Broomfield	20	262	29	82	6,459	1,529	262
Chaffee	104	115	300	252	5,858	913	319
Cheyenne	23	3	858	68	749	66	11
Clear Creek	38	9	93	55	3,389	622	195
Conejos	63	22	1,373	21	2,485	299	42
Costilla	11	12	542	31	1,354	158	52
Crowley	19	16	532	30	919	83	37
Custer	13	15	353	56	1,893	264	86
Delta	80	181	1,395	272	9,551	1,078	471
Denver	1,738	2,585	17	3,091	64,978	10,121	1,291
Dolores	10	11	736	29	611	98	34
Douglas	408	852	1,404	799	32,368	8,781	1,123
Eagle	231	55	272	447	12,796	1,872	292
El Paso	1,317	3,808	2,796	2,336	86,717	20,702	4,296
Elbert	83	66	1,575	350	9,054	1,211	444
Fremont	136	206	1,458	375	11,226	2,184	652
Garfield	135	366	872	1,176	17,240	2,178	560
Gilpin	14	6	86	53	2,080	424	110
Grand	98	29	390	243	5,853	719	224
Gunnison	64	113	358	169	5,097	798	109
Hinsdale	3	7	23	12	377	54	8
Huerfano	3	5	417	98	2,530	245	97
Jackson	6	7	343	28	839	53	40
Jefferson	607	2,277	847	1,376	82,131	19,557	3,842
Kiowa	18	0	762	44	437	32	16
Kit Carson	38	75	2,247	101	2,325	277	56
La Plata	150	276	1,282	409	14,396	2,599	468
Lake	23	0	20	69	2,469	228	82
Larimer	499	1,923	2,282	998	53,536	11,368	2,396
Las Animas	55	60	1,356	298	5,689	584	139
Lincoln	26	34	1,256	46	1,325	180	76
Logan	73	278	2,530	140	4,875	654	171
Mesa	293	1,140	2,384	1,544	38,996	4,864	1,709
Mineral	4	0	27	17	469	45	16
Moffat	36	121	813	204	4,230	532	161
Montezuma	60	136	2,429	201	7,721	903	299
Montrose	93	274	1,970	468	11,416	1,381	469
Morgan	89	135	2,660	299	7,402	904	264
Otero	66	225	1,949	96	4,855	626	163
Ouray	18	0	191	41	1,770	354	80
Park	47	14	252	138	7,863	1,249	502
Phillips	21	2	1,179	37	1,198	212	39
Pitkin	111	0	177	116	3,254	1,100	114
Prowers	58	271	1,740	126	3,398	342	93
Pueblo	292	1,362	1,839	836	34,154	5,049	1,275
Rio Blanco	27	14	708	179	3,504	209	60
Rio Grande	57	37	1,480	129	3,652	436	118
Routt	156	57	776	342	7,016	1,253	244
Saguache	28	0	1,188	71	2,295	258	72
San Juan	2	0	1	4	341	74	15
San Miguel	25	13	220	109	2,399	592	68
Sedgwick	10	19	692	27	741	61	26
Summit	170	81	39	299	7,334	1,149	286
Teller	52	42	219	167	6,619	1,465	461
Washington	37	33	2,516	84	1,012	205	50
Weld	373	1,841	8,220	2,647	59,230	8,653	2,192
Yuma	57	114	2,813	168	3,100	359	74
State Issued	104	0	56	725	7,985	427	255
<b>Totals</b>	<b>10,810</b>	<b>28,473</b>	<b>72,538</b>	<b>28,502</b>	<b>863,806</b>	<b>157,430</b>	<b>33,208</b>

1/ Information unavailable for vehicles registered with the following plates: Denver Broncos Charities, Fallen Air Force (Airman), Fallen Coast Guard (Guardsmen), Fallen Marine (Marine), Fallen Navy (Sailor), Fallen Army (Soldier), Bronze Star, Bronze Star for Valor, Italian-American Heritage, Kids 1st, Share the Road, Support the Troops, Support Education, U.S. Army Special Forces, U.S. Air Force and U.S. Coast Guard.

**DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, CONTINUED**  
**Calendar Year 2007**

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	220,590	15	2,375	10,030	839	41,597	370,662
Alamosa	8,009	0	172	416	25	3,514	18,110
Arapahoe	346,372	5	2,355	4,998	232	30,541	470,259
Archuleta	7,479	8	660	444	9	4,267	18,345
Baca	2,319	1	14	110	11	1,738	7,262
Bent	2,348	0	33	35	0	1,276	5,864
Boulder	176,219	0	787	1,574	147	19,276	245,839
Broomfield	32,877	0	245	273	19	3,331	45,388
Chaffee	11,760	0	495	357	32	5,522	26,027
Cheyenne	1,189	3	14	66	10	1,004	4,064
Clear Creek	8,416	0	210	140	18	1,925	15,110
Conejos	5,029	0	48	13	2	2,559	11,956
Costilla	2,410	0	23	32	0	1,050	5,675
Crowley	1,805	0	21	48	1	1,034	4,545
Custer	3,056	0	75	87	17	2,012	7,927
Delta	18,631	14	2,094	321	22	10,527	44,637
Denver	360,457	0	766	3,260	264	18,119	466,687
Dolores	1,325	4	53	18	1	1,076	4,006
Douglas	174,136	44	1,141	2,926	120	22,822	246,924
Eagle	36,241	1	188	675	91	6,394	59,555
El Paso	355,140	43	6,265	6,079	450	53,111	543,060
Elbert	16,707	0	470	732	5	9,434	40,131
Fremont	24,441	4	1,492	773	42	10,595	53,584
Garfield	33,017	21	1,596	2,060	132	12,385	71,738
Gilpin	4,748	0	192	160	0	1,255	9,128
Grand	10,074	8	204	546	69	4,945	23,402
Gunnison	9,771	3	368	286	33	4,306	21,475
Hinsdale	848	0	6	30	0	514	1,882
Huerfano	4,380	0	44	110	6	1,931	9,866
Jackson	986	2	52	55	4	957	3,372
Jefferson	342,763	0	5,358	4,400	134	50,711	514,003
Kiowa	880	0	9	46	0	858	3,102
Kit Carson	4,306	9	40	141	17	2,707	12,339
La Plata	30,975	44	1,651	1,584	36	12,380	66,250
Lake	4,950	0	180	94	14	1,383	9,512
Larimer	181,241	20	3,964	4,193	195	38,715	301,330
Las Animas	9,091	0	79	610	43	3,926	21,930
Lincoln	2,928	6	25	64	1	1,673	7,640
Logan	11,578	4	123	310	19	4,719	25,474
Mesa	82,883	6	3,647	3,794	149	31,158	172,567
Mineral	877	1	19	14	0	574	2,063
Moffat	7,312	10	1,360	419	13	5,104	20,315
Montezuma	13,978	12	423	612	9	8,656	35,439
Montrose	22,958	30	2,235	737	84	11,871	53,986
Morgan	15,952	12	440	596	27	6,427	35,207
Otero	11,021	15	193	167	17	4,163	23,556
Ouray	3,590	0	56	100	1	1,620	7,821
Park	14,054	1	263	179	26	6,243	30,831
Phillips	2,618	12	8	36	7	1,513	6,882
Pitkin	14,263	0	32	219	3	1,946	21,335
Prowers	6,699	3	147	251	3	3,042	16,173
Pueblo	86,893	42	1,489	2,215	162	20,781	156,389
Rio Blanco	3,627	10	211	819	11	3,252	12,631
Rio Grande	7,170	28	446	136	28	4,107	17,824
Routt	15,562	9	747	706	44	6,031	32,943
Saguache	3,747	0	38	35	10	2,180	9,922
San Juan	525	0	18	32	1	185	1,198
San Miguel	5,403	0	40	242	16	1,703	10,830
Sedgwick	1,599	2	12	54	0	843	4,086
Summit	20,185	0	70	544	68	4,048	34,273
Teller	16,868	0	994	248	25	5,994	33,154
Washington	3,210	8	26	103	10	2,306	9,600
Weld	144,946	5	2,123	5,121	444	39,859	275,654
Yuma	5,701	9	24	258	30	3,956	16,663
State Issued	20,711	0	121	1,099	11	2,027	33,521
<b>Totals</b>	<b>3,001,844</b>	<b>474</b>	<b>49,069</b>	<b>66,832</b>	<b>4,259</b>	<b>575,678</b>	<b>4,892,923</b>

**VEHICLE REGISTRATIONS BY PLATE TYPE 1/  
Calendar Year 2007**

<b>SPECIAL PLATES</b>	<b>NUMBER OF PLATES</b>	<b>SPECIAL PLATES</b>	<b>NUMBER OF PLATES</b>
10th Mountain Division	11,272	Rotary Club	14
Agriculture & Natural Resources	2,039	School of Mines	1,215
Air Force Academy	306	Silver Star	52
Air Force Commemorative	14,016	Street Rod	899
Air Force Cross	2	U.S. Marine Corps	11,341
Always Buy Colorado	302	U.S. Navy	1,821
American Indian	1,556	University of Colorado	8,421
Army	6,180	University of Northern Colorado	1,116
Breast Cancer Awareness	18,415	University of Southern Colorado	3
Call Letters	2,473	Vietnam Veteran	7,653
Colorado College	405	Western State College	479
Colorado State University	3,551	Bus	34,458
Columbine	121,747	City	17,332
Denver Firefighters	1,184	Collector	97,197
Denver University	802	County	16,756
Disabled Veteran	11,908	Dealer Demo	15,663
Distinguished Service Cross	2	Dealer Full Use	7,773
Firefighter	15,524	Dealer In-Transit	3,888
Greyhound Lovers	4,389	Dealer Motorcycle	850
Honorably Discharged Veteran	59,314	Dealer Motorcycle Full Use	299
Horseless Carriage	2,487	Fleets	4,965
Knights of Columbus	917	Handicapped	40,402
Korean War Veteran	656	Light Truck Designer	38,445
Masonic Family	1,780	Light Truck Designer Personalized	2,275
Medal of Honor	9	Neighborhood Electric	71
Mesa State College	448	Passenger Designer	179,178
Metro State University	859	Passenger Designer Personalized	12,251
National Guard	892	Passenger Regular	3,347,014
Naval Reserve	787	Passenger Regular Personalized	41,438
Navy Cross	7	Political Delegation	49
Olympic Committee	37	Rental	60,650
Pearl Harbor Survivor	83	SMM/SME	61,209
Pioneer	30,321	State of Colorado	9,256
Prisoner of War	362	Trailer	486,673
Protective Order of Elks	1,044	Trailer Camper	58,474
Purple Heart	3,857		
Raptor Education Foundation	2,928	<b>TOTAL</b>	<b>4,892,923</b>
Regis University	482		

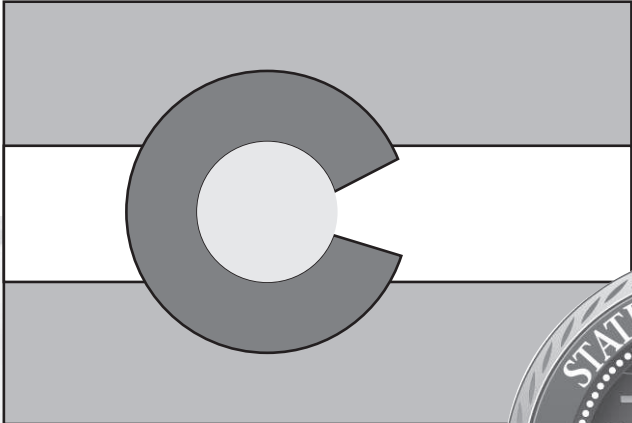
1/ Information unavailable for the following plates: Denver Broncos Charities, Fallen Air Force (Airman), Fallen Coast Guard (Guardman), Fallen Marine (Marine), Fallen Navy (Sailor), Fallen Army (Soldier), Bronze Star, Bronze Star for Valor, Italian-American Heritage, Kids 1st, Share the Road, Support the Troops, Support Education, U.S. Army Special Forces, U.S. Air Force and U.S. Coast Guard.





**ONLINE WEB PORTAL SERVICES**

Online Transaction Data ..... 52



**ONLINE WEB PORTAL SERVICES**  
**FISCAL YEAR 2008**

In fiscal year 2007, the Department of Revenue began a collaborative effort with the Statewide Internet Portal Authority (SIPA) to develop and implement e-Government services for the citizens of Colorado. As a result of this collaboration, the following on-line services were delivered via the Portal. Growth in the provision of on-line products and services is anticipated as additional counties take advantage of the online vehicle registration renewal capabilities. Also, the Department has identified 21 projects that are under consideration as candidates for addition to the Portal. The added services will improve operational efficiencies and make it easier for the Department's customers to transact business with the State.

**ONLINE TRANSACTION DATA**

<b>SERVICE/PRODUCT</b>	<b>Transactions</b>	<b>Amount Collected</b>
Individual Online Tax Payments 1/		
Individual	11,700	\$5,184,178
Delinquent	3,405	1,295,305
Estimated	1,018	1,425,814
NetFile	4,753	1,475,255
<b>Total Online Tax Transactions</b>	<b>20,876</b>	<b>\$9,380,552</b>
<b>Automobile Salespersons Licenses</b>	<b>254</b>	<b>\$19,050</b>
<b>Division of Motor Vehicles (DMV)</b>		
Driver License Renewals	689	\$14,590
Identification Card Renewals	71	746
<b>Total Online DMV Transactions</b>	<b>760</b>	<b>\$15,336</b>

1/ Data represents approximately six months of transactions as service became available in December of 2007.

**ONLINE VEHICLE REGISTRATION RENEWALS (BY COUNTY)**

Adams	51	\$6,004
Arapahoe	26,044	3,897,605
Boulder	16,945	2,121,284
Broomfield 1/	1	400
Denver	36,288	4,976,263
Douglas	25,698	4,422,930
Eagle	522	90,268
El Paso	52,440	5,723,817
Gilpin	125	12,612
Grand	393	46,888
Jefferson	21,710	2,746,141
Larimer	6,993	738,117
Logan	102	8,978
Mesa	3,167	303,713
Pueblo	5,004	484,165
Routt	765	89,232
Weld	4,842	548,674
<b>Total Online Vehicle Registration Renewals</b>	<b>201,090</b>	<b>\$26,217,091</b>

**DOR ONLINE ACTIVITIES TOTAL** 222,980 **\$35,632,029**

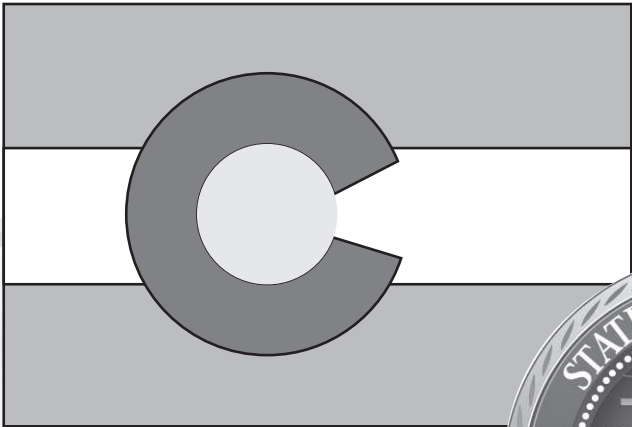
1/ Broomfield County began offering this service during the month of June 2008.



**RACING EVENTS**

Pari-Mutuel Comparative Data .....54

Licensed Racetracks .....54



## RACING EVENTS

### PARI-MUTUEL COMPARATIVE DATA Calendar Years 2003 to 2007

	2003	2004	2005	2006	2007
<b>NUMBER OF LIVE RACING DAYS</b>					
Horse Racing	47	37	37	39	35
Greyhound Racing	316	282	263	276	259
<b>Total</b>	<b>363</b>	<b>319</b>	<b>300</b>	<b>315</b>	<b>294</b>
<b>PARI-MUTUEL SALES 1/</b>					
Horse Racing	\$84,720,388	\$70,612,157	\$65,211,651	\$63,999,748	\$61,811,342
Greyhound Racing	121,966,413	115,558,421	94,245,504	85,213,814	65,297,424
<b>Total</b>	<b>\$206,686,801</b>	<b>\$186,170,578</b>	<b>\$159,457,155</b>	<b>\$149,213,562</b>	<b>\$127,108,766</b>
<b>STATE PARI-MUTUEL TAX COLLECTIONS</b>					
Horse Racing	\$626,970	\$530,234	\$483,866	\$485,798	\$468,481
Greyhound Racing	3,929,859	3,584,048	3,067,060	2,749,470	2,324,295
<b>Total</b>	<b>\$4,556,829</b>	<b>\$4,114,282</b>	<b>\$3,550,926</b>	<b>\$3,235,268</b>	<b>\$2,792,776</b>

1/ Includes off-track-betting figures.

### LICENSED RACETRACKS

#### Greyhound Tracks

Mile High Greyhound Racing  
6200 Dahlia Street  
Commerce City CO 80022

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

Pueblo Greyhound Park 1/  
3215 Lake Avenue  
Pueblo CO 81005

Post Time Greyhound Racing 1/  
3701 North Nevada Avenue  
Colorado Springs CO 8090705

1/ Simulcast Only

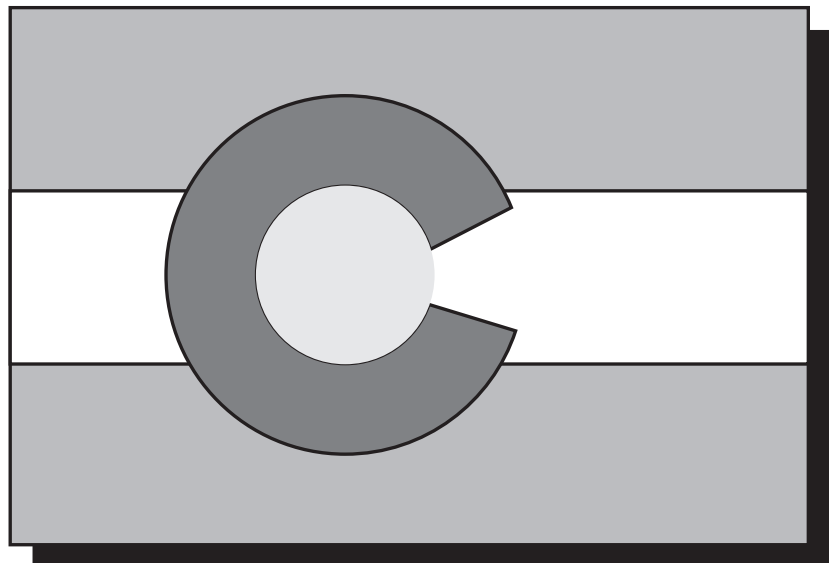
#### Horse Tracks

Arapahoe Park  
26000 East Quincy  
Aurora CO 80016

#### Licensed Off-Track Betting

Havana Park  
10750 East Iliff Avenue  
Aurora CO 80014

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





**SALES AND USE**

State Sales and Use Tax Net Collections ..... 56

General State Sales Statistics by Business Class ..... 57

Retail Sales by County ..... 58

Retail Trade Sales by County ..... 59

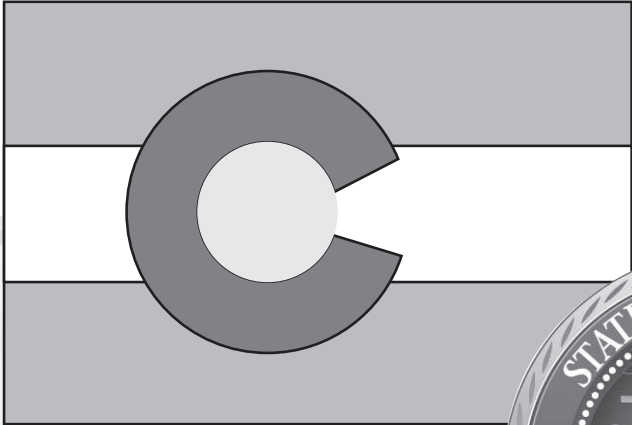
State Sales Tax Statistics by County ..... 60

Gross Sales, Retail Sales, & Net Tax Collected  
for Selected Cities by County ..... 61

City Sales Tax Distribution Amounts ..... 68

County Sales Tax Distribution Amounts ..... 69

Lodging Tax Distributions To Counties ..... 70

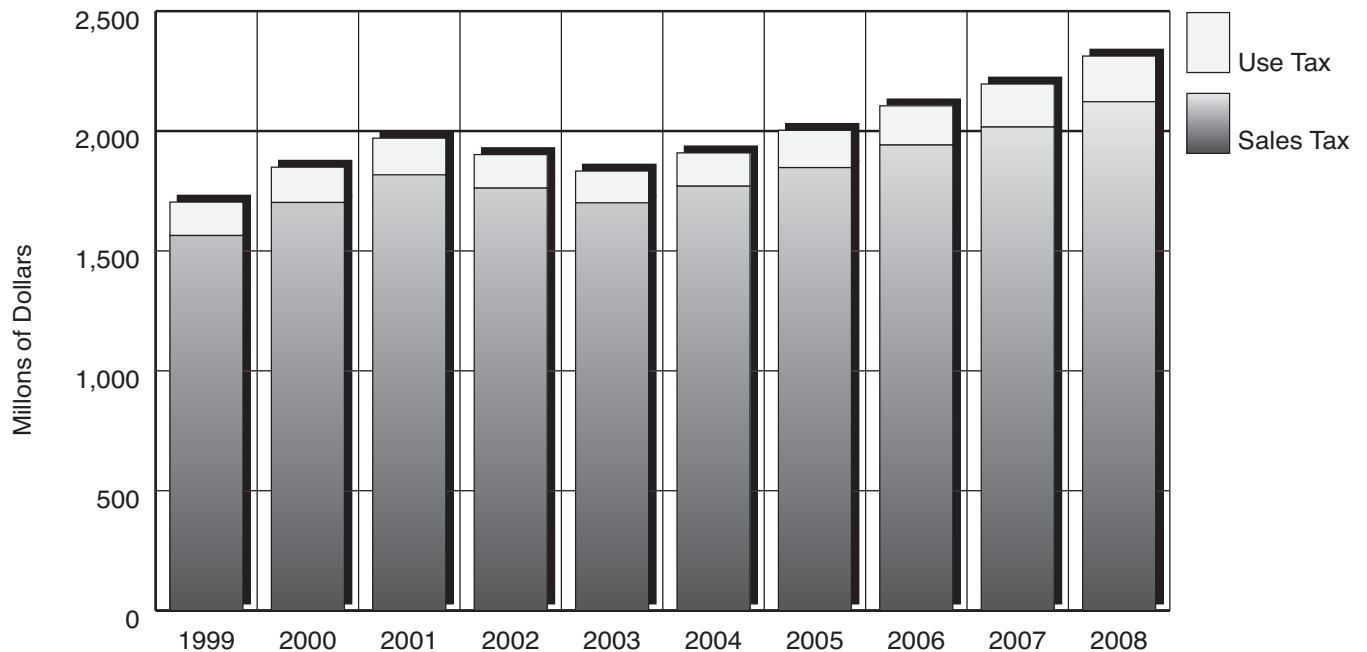




**SALES AND USE TAXES**  
**STATE SALES AND USE TAX NET COLLECTIONS**  
 Fiscal Years 1999 to 2008 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX	TOTALS	PERCENT CHANGE
2008	\$2,122,444	\$89,958	\$100,329	\$2,312,731	5.3%
2007	2,016,814	84,809	94,570	2,196,193	4.3
2006	1,941,754	79,271	84,023	2,105,048	5.1
2005	1,847,623	82,388	73,054	2,003,065	4.9
2004	1,770,247	72,636	66,363	1,909,246	4.1
2003	1,700,723	67,478	64,999	1,833,200	-3.6
2002	1,762,037	73,841	66,093	1,901,971	-3.5
2001	1,817,451	78,024	74,732	1,970,207	6.5
2000	1,702,133	77,060	70,113	1,849,306	8.6
1999	1,564,354	78,513	60,741	1,703,608	11.3

**NET SALES AND USE TAX COLLECTIONS**  
 Fiscal Years 1999 to 2008



	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Use Tax	139.3	147.2	152.8	139.9	132.5	139.0	155.4	163.3	179.4	190.3
Sales Tax	1,564.4	1,702.1	1,817.5	1,762.0	1,700.7	1,770.2	1,847.6	1,941.8	2,016.8	2,122.4

**GENERAL STATE SALES STATISTICS BY BUSINESS CLASS**  
**Fiscal Year 2008 (thousands of dollars)**

<b>BUSINESS CLASS</b>	<b>NO. OF RETURNS</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAXABLE SALES</b>	<b>NET SALES TAX</b>
Agriculture, Forestry & Fisheries	3,653	\$1,100,394	\$348,369	\$81,745	\$2,292
Mining	4,491	3,543,579	3,054,664	1,360,083	38,119
Public Utilities	9,517	10,190,040	6,851,982	2,783,664	78,040
Construction Trades	31,949	4,632,456	3,986,349	1,074,834	30,132
Manufacturing	84,393	22,507,952	11,211,916	3,408,502	95,557
Wholesale Trade	72,432	38,741,293	14,602,701	4,784,943	134,142
<b>Retail Trade</b>					
Motor Vehicles and Auto Parts	34,732	17,270,755	13,513,427	8,746,867	245,216
Furniture and Home Furnishings	26,140	2,738,552	2,503,458	1,927,689	54,040
Electronics and Appliance Stores	16,889	2,916,742	2,329,814	1,782,754	49,978
Building Materials/Improvement/Nurseries	22,593	6,485,730	5,700,389	4,794,878	134,420
Food & Beverage Stores	46,913	12,751,390	12,531,501	3,433,324	96,251
Health/Personal Care Stores	17,882	2,335,649	2,189,052	697,968	19,568
Service Stations	14,603	5,877,715	5,764,389	329,350	9,233
Clothing/Accessory Stores	39,478	3,320,649	3,195,702	2,803,540	78,597
Sporting Goods/Hobby/Book/Music Stores	32,737	2,812,672	2,677,461	2,089,208	58,569
General Merchandisers/Warehouse Stores	12,565	11,359,621	11,210,793	7,008,613	196,481
Miscellaneous Stores	54,917	2,689,777	2,428,737	1,758,995	49,311
Non-Store Retailers	75,651	4,477,000	4,220,510	534,682	14,990
Transportation & Warehousing	4,014	1,052,517	794,816	219,014	6,141
Information Producers/Distributors	174,348	7,156,172	6,530,893	4,246,887	119,056
Finance and Insurance	33,499	2,873,083	2,505,897	1,057,998	29,661
Real Estate, Rental, & Leasing Services	79,541	4,069,666	3,677,786	2,715,669	76,134
Professional, Scientific, & Technical Services	65,592	12,279,922	6,614,861	1,136,171	31,852
Bus., Admin., Support, Waste/Remediation Services	23,401	2,456,066	1,808,893	491,734	13,783
Educational Services	6,526	469,575	445,563	107,512	3,015
Health Care and Social Assistance Services	13,013	4,912,909	4,745,711	129,658	3,636
Arts, Entertainment, & Recreation Services	17,391	1,020,828	976,493	417,293	11,700
Hotel and Other Accommodation Services	21,221	3,034,415	3,010,788	2,587,168	72,530
Food and Drinking Services	129,123	8,417,852	8,266,464	7,499,289	210,234
Other Personal Services	86,647	4,325,232	3,919,132	1,551,694	43,499
Government Services/Non-classifiable Entities	6,044	279,905	263,103	101,133	2,836
<b>State Total - Fiscal Year 2008</b>	<b>1,261,895</b>	<b>\$208,100,107</b>	<b>\$151,881,618</b>	<b>\$71,662,860</b>	<b>\$2,009,016</b>
<b>State Total - Fiscal Year 2007</b>	<b>1,254,100</b>	<b>\$192,718,677</b>	<b>\$141,192,507</b>	<b>\$68,491,856</b>	<b>\$1,920,193</b>
<b>Percentage Change</b>	<b>0.6%</b>	<b>8.0%</b>	<b>7.6%</b>	<b>4.6%</b>	<b>4.6%</b>



**RETAIL SALES BY COUNTY**  
**Calendar Years 2003 to 2007 (thousands of dollars)**

<b>COUNTY</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Adams	\$8,313,606	\$9,284,304	\$10,826,141	\$12,232,719	\$14,016,504
Alamosa	349,396	368,699	368,345	413,157	436,230
Arapahoe	14,642,618	15,019,341	16,005,214	17,362,152	18,390,907
Archuleta	172,966	184,248	217,248	246,656	262,083
Baca	41,142	43,731	46,083	53,936	58,211
Bent	28,275	30,337	35,332	41,620	38,265
Boulder	6,379,950	6,516,758	7,104,124	7,570,428	8,724,500
Broomfield	1,421,411	2,123,377	1,454,981	1,565,042	1,709,142
Chaffee	323,241	340,751	366,838	406,450	424,020
Cheyenne	31,606	43,205	47,475	61,687	74,658
Clear Creek	121,794	123,382	146,889	169,727	174,492
Conejos	42,394	45,638	47,760	49,231	52,354
Costilla	14,328	15,392	17,819	21,569	21,541
Crowley	18,809	22,785	23,334	24,572	25,253
Custer	30,720	34,056	36,331	43,101	45,795
Delta	349,437	472,331	534,697	595,207	716,620
Denver	16,957,495	18,324,835	20,222,493	23,355,409	25,248,805
Dolores	20,021	21,991	28,958	29,887	30,402
Douglas	4,323,247	5,051,932	5,736,257	6,022,512	6,514,174
Eagle	1,462,937	1,625,944	1,907,707	2,145,192	2,372,424
El Paso	10,344,981	10,997,099	11,917,012	12,559,393	13,799,680
Elbert	124,233	140,841	162,094	175,716	185,831
Fremont	454,172	482,191	544,105	600,041	618,534
Garfield	1,241,492	1,427,092	1,665,505	2,128,403	2,546,368
Gilpin	61,619	64,081	69,583	93,354	84,465
Grand	310,387	342,920	417,227	490,487	518,986
Gunnison	402,944	442,043	517,141	578,073	807,138
Hinsdale	12,102	14,203	14,270	15,848	16,592
Huerfano	66,754	70,946	76,954	87,031	89,800
Jackson	19,943	21,812	20,834	23,550	26,737
Jefferson	11,425,958	11,861,033	12,146,105	12,625,805	13,387,426
Kiowa	13,136	19,739	23,464	19,449	31,439
Kit Carson	187,656	204,043	194,403	212,893	254,186
La Plata	1,073,642	1,256,859	1,322,903	1,481,913	1,614,591
Lake	70,960	75,674	77,953	89,538	97,353
Larimer	5,727,570	6,015,812	6,264,821	6,659,003	7,169,183
Las Animas	245,898	282,252	321,350	334,643	381,353
Lincoln	117,576	129,171	149,319	168,438	192,217
Logan	355,569	396,405	470,295	516,876	654,954
Mesa	2,970,609	3,235,926	3,752,267	4,448,592	5,085,949
Mineral	20,665	23,521	21,375	25,440	24,438
Moffat	226,778	241,453	261,666	290,942	316,757
Montezuma	527,745	613,338	686,322	766,553	721,368
Montrose	718,647	808,595	909,008	1,013,829	1,063,578
Morgan	448,664	487,604	500,872	504,529	572,027
Otero	342,678	367,034	376,415	360,076	391,593
Ouray	51,285	55,660	59,831	66,195	74,755
Park	86,046	98,959	111,909	119,105	133,019
Phillips	142,003	130,009	140,742	142,968	196,027
Pitkin	800,047	889,562	975,914	1,209,559	1,285,245
Prowers	341,145	336,749	246,846	254,400	274,961
Pueblo	2,601,844	2,790,810	2,912,814	3,168,827	3,827,508
Rio Blanco	188,651	312,804	465,970	546,003	547,375
Rio Grande	211,120	214,135	232,828	253,260	267,214
Routt	593,369	678,408	716,366	857,715	969,706
Saguache	44,872	47,137	50,171	57,716	60,743
San Juan	14,419	15,992	16,458	18,647	20,585
San Miguel	183,497	215,265	242,181	282,324	289,430
Sedgwick	39,257	42,301	49,832	51,657	67,461
Summit	1,026,002	1,063,394	1,179,399	1,359,628	1,495,982
Teller	228,253	251,489	280,052	293,491	325,359
Washington	68,262	69,554	71,551	70,826	78,498
Weld	4,076,302	4,577,122	5,034,982	5,474,856	6,022,853
Yuma	192,941	189,579	207,264	243,705	253,316
Out of State	2,140,672	2,598,533	2,378,571	2,540,020	2,528,769
<b>State Total</b>	<b>\$105,587,758</b>	<b>\$114,292,186</b>	<b>\$123,430,970</b>	<b>\$135,691,571</b>	<b>\$148,707,729</b>

**RETAIL TRADE SALES BY COUNTY**  
**Calendar Years 2003 to 2007 (thousands of dollars)**

<b>COUNTY</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Adams	\$4,033,218	\$4,261,227	\$4,708,718	\$5,657,497	\$6,163,471
Alamosa	210,262	228,069	239,242	264,970	286,595
Arapahoe	8,580,508	8,745,199	8,631,557	8,132,431	8,441,209
Archuleta	82,846	93,578	114,368	126,657	137,540
Baca	27,629	28,310	31,472	32,407	34,763
Bent	16,736	17,376	21,137	24,245	24,026
Boulder	3,174,191	3,286,035	3,402,530	3,579,945	3,871,505
Broomfield	829,191	862,641	918,345	924,020	994,138
Chaffee	179,655	193,219	207,660	225,926	242,997
Cheyenne	8,135	10,830	12,722	15,078	17,406
Clear Creek	52,538	57,813	69,680	77,795	82,746
Conejos	24,810	26,625	29,151	33,526	36,419
Costilla	6,854	7,664	8,571	9,464	9,869
Crowley	12,208	13,383	13,600	13,970	15,268
Custer	16,557	18,364	20,318	22,080	23,614
Delta	192,859	215,819	249,617	272,447	306,034
Denver	6,258,984	6,494,519	6,705,310	8,089,879	8,638,981
Dolores	10,793	14,668	20,203	21,555	19,907
Douglas	2,889,646	3,177,413	3,403,613	3,578,059	3,881,373
Eagle	631,642	711,098	794,832	880,406	1,008,560
El Paso	5,548,535	6,122,503	6,473,880	6,770,239	7,146,306
Elbert	68,743	78,931	88,704	92,753	97,204
Fremont	288,540	307,476	335,013	360,885	366,011
Garfield	695,226	763,946	867,413	1,054,394	1,191,774
Gilpin	7,415	8,678	9,266	9,669	8,783
Grand	135,190	147,155	168,613	182,956	198,465
Gunnison	151,528	169,851	190,797	207,947	207,094
Hinsdale	5,633	6,538	6,761	7,398	8,171
Huerfano	33,301	37,464	44,241	49,536	50,528
Jackson	9,055	9,213	9,067	10,367	12,399
Jefferson	6,278,057	6,559,678	6,823,370	7,157,194	7,450,569
Kiowa	7,061	7,471	8,400	8,092	8,641
Kit Carson	58,097	60,871	63,447	64,146	69,548
La Plata	589,361	665,524	700,249	768,171	805,405
Lake	41,657	44,688	48,044	52,884	54,459
Larimer	3,175,595	3,274,144	3,466,797	3,628,831	3,863,498
Las Animas	130,077	148,489	183,609	186,761	174,697
Lincoln	66,800	71,073	87,018	101,354	103,802
Logan	191,824	210,625	219,130	234,593	257,377
Mesa	1,608,213	1,705,991	1,877,101	2,102,947	2,373,966
Mineral	5,208	5,140	5,353	5,782	6,125
Moffat	116,897	121,185	134,684	149,880	161,512
Montezuma	265,238	277,165	300,249	321,142	342,160
Montrose	414,275	461,274	506,334	553,032	599,597
Morgan	188,918	200,982	211,546	230,268	237,957
Otero	160,434	164,859	166,975	158,584	165,259
Ouray	18,332	21,190	23,402	26,647	30,340
Park	39,733	45,550	50,618	58,477	65,576
Phillips	18,243	17,963	18,523	19,106	16,468
Pitkin	330,315	358,900	399,115	428,357	424,559
Prowers	127,348	124,634	129,345	131,497	143,641
Pueblo	1,395,221	1,473,143	1,513,186	1,588,437	1,733,127
Rio Blanco	37,096	34,074	36,699	55,938	66,969
Rio Grande	67,346	71,561	76,108	82,487	82,718
Routt	287,495	322,472	351,263	406,583	447,823
Saguache	22,010	22,708	22,707	22,785	21,542
San Juan	6,422	5,881	6,507	6,879	7,411
San Miguel	71,532	81,340	93,114	94,536	104,835
Sedgwick	23,623	25,808	30,515	32,142	36,175
Summit	500,793	516,583	552,118	592,464	644,722
Teller	118,438	122,496	135,862	149,172	177,598
Washington	27,524	28,656	28,266	25,901	22,590
Weld	1,809,176	2,065,528	2,252,406	2,404,953	2,600,754
Yuma	86,066	86,112	83,742	100,057	109,931
Out of State	297,198	313,389	346,213	314,892	378,100
<b>State Total</b>	<b>\$52,764,051</b>	<b>\$55,832,752</b>	<b>\$58,748,416</b>	<b>\$62,993,472</b>	<b>\$67,312,607</b>

**STATE SALES TAX STATISTICS BY COUNTY**  
**Fiscal Year 2008 (thousands of dollars)**

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	80,430	\$21,674,310	\$14,892,451	\$5,959,503	\$167,071
Alamosa	6,656	519,187	444,963	217,321	6,092
Arapahoe	107,963	25,993,332	17,944,755	8,012,133	224,617
Archuleta	6,288	271,321	259,737	151,303	4,242
Baca	2,711	71,152	67,596	17,230	483
Bent	2,380	42,915	41,501	15,229	427
Boulder	76,327	11,997,046	8,942,647	3,788,100	106,194
Broomfield	13,037	2,402,912	1,659,104	995,729	27,915
Chaffee	11,435	470,319	432,787	237,989	6,671
Cheyenne	1,916	92,575	83,477	34,332	960
Clear Creek	7,543	190,141	175,790	62,315	1,747
Conejos	3,263	70,557	53,532	20,982	588
Costilla	2,437	27,613	22,046	8,611	241
Crowley	2,086	28,155	27,307	12,023	337
Custer	3,379	49,466	45,487	22,013	617
Delta	14,028	811,653	715,756	267,894	7,510
Denver	112,576	38,538,340	26,064,612	12,461,509	349,348
Dolores	1,455	33,617	30,396	8,929	250
Douglas	52,764	7,379,984	6,587,194	3,688,613	103,408
Eagle	29,435	2,557,567	2,421,954	1,501,689	42,099
El Paso	98,848	18,906,303	13,846,862	6,846,307	191,933
Elbert	7,514	313,967	191,944	72,001	2,019
Fremont	12,480	791,086	618,410	285,074	7,991
Garfield	26,570	2,939,384	2,675,484	1,342,504	37,636
Gilpin	2,789	90,594	83,603	50,840	1,425
Grand	14,462	559,413	529,965	296,629	8,316
Gunnison	11,082	878,420	853,532	243,068	6,814
Hinsdale	1,445	18,756	17,498	11,565	324
Huerfano	4,744	105,837	94,714	36,614	1,026
Jackson	1,713	29,586	28,763	12,751	357
Jefferson	106,235	18,228,128	13,572,585	6,676,748	187,178
Kiowa	1,056	32,620	31,998	3,902	110
Kit Carson	5,470	326,688	291,567	80,735	2,263
La Plata	20,062	2,181,317	1,632,214	868,806	24,357
Lake	3,456	111,297	105,285	47,688	1,336
Larimer	70,015	9,144,345	7,290,570	3,725,135	104,432
Las Animas	6,884	416,733	385,481	158,242	4,436
Lincoln	4,440	249,392	241,285	54,527	1,529
Logan	8,206	750,624	612,496	231,228	6,483
Mesa	37,077	6,955,782	5,324,976	2,785,831	78,098
Mineral	1,514	26,887	25,972	13,118	368
Moffat	6,913	388,990	336,606	197,168	5,527
Montezuma	10,325	758,924	634,012	287,116	8,049
Montrose	14,382	1,273,497	1,099,621	586,186	16,433
Morgan	10,661	864,243	586,534	228,760	6,413
Otero	8,723	455,094	403,627	132,596	3,718
Ouray	4,383	81,366	73,116	47,519	1,332
Park	6,758	142,814	131,402	58,200	1,631
Phillips	3,432	260,821	249,140	24,200	678
Pitkin	14,573	1,361,754	1,322,507	727,072	20,383
Prowers	6,668	370,464	285,790	111,253	3,119
Pueblo	29,185	5,177,308	4,117,452	2,071,233	58,066
Rio Blanco	4,201	623,149	578,375	131,400	3,683
Rio Grande	7,743	438,376	289,000	96,062	2,693
Routt	15,052	1,106,022	1,012,348	569,277	15,959
Saguache	3,659	79,720	67,013	16,431	461
San Juan	1,485	22,266	20,586	13,247	371
San Miguel	7,742	306,976	296,683	186,292	5,223
Sedgwick	2,507	69,429	66,845	14,555	408
Summit	24,526	1,784,985	1,509,574	986,049	27,643
Teller	9,308	366,610	351,810	158,150	4,434
Washington	3,308	86,632	83,209	23,382	656
Weld	64,663	8,747,889	6,147,574	2,460,216	68,971
Yuma	6,273	297,041	268,380	96,909	2,717
Out Of State	11,254	6,756,418	2,582,125	1,112,819	31,193
<b>Totals</b>	<b>1,261,895</b>	<b>\$208,100,106</b>	<b>\$151,881,625</b>	<b>\$71,662,852</b>	<b>\$2,009,013</b>

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY**  
Fiscal Year 2008

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>ADAMS</b>	<b>\$21,674,309,998</b>	<b>\$14,892,450,865</b>	<b>\$5,959,511,172</b>	<b>\$167,071,320</b>
Arvada	215,224,822	167,602,021	44,016,137	1,233,966
Aurora	5,067,261,153	2,870,667,998	860,291,677	24,117,761
Bennett	56,274,986	47,752,228	12,809,727	359,113
Brighton	1,086,261,745	994,237,650	486,488,421	13,638,411
Commerce City	4,179,664,556	2,599,663,714	620,162,800	17,385,892
Federal Heights	343,597,311	262,465,105	132,024,834	3,701,237
Northglenn	675,574,887	608,790,442	371,023,742	10,401,428
Strasburg	8,741,266	8,234,414	4,075,885	114,265
Thornton	2,104,621,109	1,955,554,976	1,088,603,145	30,518,336
Westminster	1,595,081,978	1,435,686,339	613,018,327	17,185,601
Remainder	6,342,006,185	3,941,795,978	1,726,996,476	48,415,310
<b>ALAMOSA</b>	<b>\$519,187,175</b>	<b>\$444,962,657</b>	<b>\$217,321,362</b>	<b>\$6,092,474</b>
Alamosa	451,647,488	379,907,063	185,871,893	5,210,807
Remainder	67,539,687	65,055,594	31,449,469	881,667
<b>ARAPAHOE</b>	<b>\$25,993,331,920</b>	<b>\$17,944,754,979</b>	<b>\$8,012,152,391</b>	<b>\$224,615,885</b>
Aurora	6,480,425,519	5,288,330,435	2,772,794,638	77,733,634
Byers	9,255,845	8,418,199	4,729,547	132,590
Centennial	4,948,530,707	2,987,893,637	1,382,284,336	38,751,512
Cherry Hills Village	52,928,870	45,019,765	20,627,443	578,278
Columbine Valley	13,120,936	12,767,030	4,401,557	123,395
Deer Trail	1,709,113	1,495,428	883,771	24,776
Englewood	5,849,937,113	3,913,772,560	1,204,998,894	33,781,421
Foxfield	14,008,576	13,593,098	5,523,357	154,844
Glendale	441,219,509	387,169,987	287,077,733	8,048,052
Greenwood Village	1,369,694,136	1,167,735,570	562,357,318	15,765,350
Littleton	2,953,285,754	1,809,976,638	879,941,179	24,668,623
Sheridan	349,842,020	219,998,466	102,960,827	2,886,445
Strasburg	10,959,650	10,709,574	4,448,856	124,721
Remainder	3,498,414,172	2,077,874,592	779,122,935	21,842,244
<b>ARCHULETA</b>	<b>\$271,320,772</b>	<b>\$259,737,313</b>	<b>\$151,308,286</b>	<b>\$4,241,837</b>
Pagosa Springs	216,896,104	208,129,674	118,154,696	3,312,396
Remainder	54,424,668	51,607,639	33,153,590	929,441
<b>BACA</b>	<b>\$71,151,700</b>	<b>\$67,596,204</b>	<b>\$17,215,920</b>	<b>\$482,638</b>
Campo	167,277	166,331	115,965	3,251
Pritchett	969,557	961,352	340,082	9,534
Springfield	39,134,731	36,056,875	12,999,208	364,425
Walsh	14,799,707	14,517,600	2,207,538	61,887
Remainder	16,080,428	15,894,046	1,553,128	43,541
<b>BENT</b>	<b>\$42,915,163</b>	<b>\$41,501,105</b>	<b>\$15,218,196</b>	<b>\$426,633</b>
Las Animas	28,123,505	27,093,466	10,964,815	307,392
Remainder	14,791,658	14,407,639	4,253,382	119,241
<b>BOULDER</b>	<b>\$11,996,189,080</b>	<b>\$8,942,321,985</b>	<b>\$3,787,872,079</b>	<b>\$106,190,721</b>
Boulder	5,780,866,214	3,896,103,880	1,806,074,644	50,632,219
Erie	64,124,634	62,264,232	22,209,714	622,636
Lafayette	1,005,166,616	921,202,694	162,337,129	4,551,024
Longmont	2,561,233,687	2,200,045,229	982,722,049	27,550,023
Louisville	955,495,963	669,678,374	305,398,510	8,561,664
Lyons	89,625,191	43,591,124	14,246,783	399,400
Nederland	31,211,562	28,548,889	16,612,590	465,724
Niwot	143,897,920	72,881,566	19,303,534	541,163
Superior	382,135,636	369,335,994	195,905,388	5,492,090
Ward	2,077,248	2,022,477	1,211,048	33,951
Remainder	980,354,409	676,647,526	261,850,691	7,340,827
<b>BROOMFIELD</b>	<b>\$2,403,774,002</b>	<b>\$1,659,434,306</b>	<b>\$995,947,907</b>	<b>\$27,920,802</b>
Broomfield	2,403,774,002	1,659,434,306	995,947,907	27,920,802
<b>CHAFFEE</b>	<b>\$470,318,852</b>	<b>\$432,786,669</b>	<b>\$237,974,060</b>	<b>\$6,671,460</b>
Buena Vista	104,975,738	97,287,712	60,928,431	1,708,092
Poncha Springs	33,114,827	30,147,997	14,052,200	393,945
Salida	254,083,162	236,069,224	126,737,044	3,552,997
Remainder	78,145,125	69,281,736	36,256,385	1,016,426

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**  
Fiscal Year 2008

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>CHEYENNE</b>	<b>\$92,575,246</b>	<b>\$83,476,727</b>	<b>\$34,242,074</b>	<b>\$959,956</b>
Cheyenne Wells	37,146,430	36,281,906	25,619,596	718,230
Kit Carson	2,883,996	2,864,849	1,050,281	29,444
Remainder	52,544,820	44,329,972	7,572,197	212,282
<b>CLEAR CREEK</b>	<b>\$190,141,454</b>	<b>\$175,790,226</b>	<b>\$62,314,942</b>	<b>\$1,746,962</b>
Empire	3,560,546	3,428,594	2,143,545	60,093
Georgetown	23,010,826	22,852,621	7,521,545	210,862
Idaho Springs	81,877,566	77,611,599	28,325,379	794,085
Silver Plume	1,940,377	1,210,335	808,400	22,663
Remainder	79,752,139	70,687,077	23,516,073	659,259
<b>CONEJOS</b>	<b>\$70,557,424</b>	<b>\$53,531,672</b>	<b>\$20,989,213</b>	<b>\$588,420</b>
Antonito	22,824,657	11,147,282	2,378,934	66,692
La Jara	19,044,640	18,227,305	5,075,728	142,295
Manassa	5,153,404	4,062,894	1,426,604	39,994
Romeo	843,327	841,667	564,057	15,813
Remainder	22,691,396	19,252,524	11,543,889	323,626
<b>COSTILLA</b>	<b>\$27,612,601</b>	<b>\$22,045,434</b>	<b>\$8,611,599</b>	<b>\$241,421</b>
Blanca	4,971,507	3,907,926	1,681,648	47,144
Ft Garland	1,879,157	1,699,268	1,321,234	37,040
San Luis	5,075,757	4,588,070	2,265,467	63,511
Remainder	15,686,180	11,850,170	3,343,250	93,726
<b>CROWLEY</b>	<b>\$28,155,226</b>	<b>\$27,306,804</b>	<b>\$12,020,518</b>	<b>\$336,988</b>
Ordway	15,563,628	15,029,311	6,189,646	173,523
Remainder	12,591,598	12,277,493	5,830,872	163,465
<b>CUSTER</b>	<b>\$49,465,928</b>	<b>\$45,486,724</b>	<b>\$22,006,071</b>	<b>\$616,927</b>
Silver Cliff	8,122,652	8,052,867	4,053,984	113,651
Westcliffe	28,692,967	25,429,716	12,807,836	359,060
Remainder	12,650,309	12,004,141	5,144,251	144,216
<b>DELTA</b>	<b>\$811,652,766</b>	<b>\$715,755,987</b>	<b>\$267,893,196</b>	<b>\$7,510,225</b>
Cedaredge	31,134,480	28,639,900	12,374,369	346,908
Crawford	2,556,134	2,157,486	1,038,224	29,106
Delta	417,212,089	377,861,626	165,717,404	4,645,788
Hotchkiss	39,277,096	34,910,341	18,517,500	519,127
Orchard City	13,056,772	12,594,279	1,780,206	49,907
Paonia	139,507,456	138,300,864	12,951,338	363,083
Remainder	168,908,739	121,291,491	55,514,154	1,556,306
<b>DENVER</b>	<b>\$38,538,339,802</b>	<b>\$26,064,612,123</b>	<b>\$12,461,390,185</b>	<b>\$349,347,597</b>
Denver	38,538,339,802	26,064,612,123	12,461,390,185	349,347,597
<b>DOLORES</b>	<b>\$33,616,686</b>	<b>\$30,395,544</b>	<b>\$8,924,714</b>	<b>\$250,199</b>
Dove Creek	25,282,193	24,781,014	6,045,537	169,483
Rico	2,863,147	2,471,716	1,143,845	32,067
Remainder	5,471,346	3,142,814	1,735,332	48,649
<b>DOUGLAS</b>	<b>\$7,379,983,751</b>	<b>\$6,587,194,459</b>	<b>\$3,688,623,299</b>	<b>\$103,408,341</b>
Aurora	7,710,076	7,707,958	2,648,817	74,258
Castle Rock	1,095,336,967	1,002,828,243	568,068,659	15,925,464
Franktown	75,996,635	67,945,656	19,905,687	558,044
Highlands Ranch	844,573,836	758,076,011	416,667,879	11,681,034
Larkspur	45,787,525	10,118,927	5,728,748	160,602
Littleton *	205,136,105	180,108,455	121,602,460	3,409,052
Lone Tree **	1,831,118,298	1,694,166,373	1,127,351,718	31,604,629
Parker	1,218,354,908	1,128,610,644	598,431,320	16,776,663
Sedalia	133,625,597	100,111,743	25,301,915	709,324
Remainder	1,922,343,804	1,637,520,449	802,916,096	22,509,271

\* Formerly included Park Meadows Mall

\*\* Now includes Park Meadows Mall

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)  
Fiscal Year 2008**

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>EAGLE</b>	<b>\$2,557,566,631</b>	<b>\$2,421,954,040</b>	<b>\$1,501,699,341</b>	<b>\$42,099,240</b>
Avon	412,916,124	402,040,681	271,346,096	7,607,025
Basalt	189,268,143	180,494,022	92,898,047	2,604,341
Eagle	186,351,705	177,864,876	81,300,331	2,279,206
Edwards	210,813,274	195,522,469	121,133,358	3,395,901
Gypsum	349,646,655	282,499,897	162,112,476	4,544,726
Minturn	47,681,180	45,421,624	17,796,778	498,922
Red Cliff	2,773,633	2,655,968	1,933,910	54,216
Vail	605,125,731	600,490,231	412,343,942	11,559,815
Remainder	552,990,186	534,964,272	340,834,403	9,555,088
<b>EL PASO</b>	<b>\$18,906,302,698</b>	<b>\$13,846,861,796</b>	<b>\$6,846,340,318</b>	<b>\$191,933,043</b>
Calhan	26,620,224	23,832,571	6,313,707	177,001
Colorado Springs	16,471,708,573	11,926,869,986	5,973,192,506	167,454,868
Fountain	647,484,233	355,433,399	175,652,056	4,924,300
Green Mountain Falls	2,334,996	2,328,541	1,560,083	43,736
Manitou Springs	65,903,584	61,061,820	45,751,291	1,282,610
Monument	315,533,924	290,586,059	130,841,894	3,668,074
Palmer Lake	27,179,630	25,541,818	11,149,231	312,562
Security	35,643,570	31,711,204	9,689,275	271,633
Remainder	1,313,893,964	1,129,496,398	492,190,273	13,798,259
<b>ELBERT</b>	<b>\$313,967,498</b>	<b>\$191,944,441</b>	<b>\$72,007,712</b>	<b>\$2,018,693</b>
Agate	3,818,150	3,808,677	3,732,200	104,630
Elizabeth	167,146,989	78,052,165	27,258,475	764,175
Kiowa	21,579,566	21,431,658	8,034,914	225,254
Simla	9,721,536	9,015,128	3,124,411	87,591
Remainder	111,701,257	79,636,813	29,857,711	837,043
<b>FREMONT</b>	<b>\$791,085,941</b>	<b>\$618,410,498</b>	<b>\$285,074,516</b>	<b>\$7,991,893</b>
Canon City	467,181,673	429,305,453	215,181,099	6,032,473
Florence	61,802,725	45,413,092	18,810,105	527,330
Penrose	17,070,968	14,200,107	5,801,729	162,648
Remainder	245,030,575	129,491,846	45,281,583	1,269,442
<b>GARFIELD</b>	<b>\$2,939,383,599</b>	<b>\$2,675,484,141</b>	<b>\$1,342,491,154</b>	<b>\$37,635,934</b>
Carbondale	253,023,109	235,080,822	136,185,579	3,817,881
Glenwood Springs	1,217,254,753	1,115,006,737	575,267,635	16,127,283
New Castle	103,354,090	86,209,642	38,784,707	1,087,306
Parachute	108,679,797	88,271,743	54,018,206	1,514,368
Rifle	552,863,758	513,131,601	221,966,513	6,222,698
Silt	40,771,928	39,683,749	16,761,015	469,885
Remainder	663,436,164	598,099,847	299,507,498	8,396,513
<b>GILPIN</b>	<b>\$90,593,690</b>	<b>\$83,602,753</b>	<b>\$50,840,039</b>	<b>\$1,425,270</b>
Black Hawk	62,118,944	58,651,298	36,776,175	1,030,998
Central City	10,250,672	9,595,713	7,646,998	214,379
Remainder	18,224,074	15,355,742	6,416,866	179,893
<b>GRAND</b>	<b>\$559,412,749</b>	<b>\$529,965,183</b>	<b>\$296,629,391</b>	<b>\$8,315,827</b>
Fraser	66,034,256	63,988,872	36,967,618	1,036,365
Granby	127,967,852	124,842,731	67,526,218	1,893,057
Grand Lake	32,213,297	31,809,489	23,216,620	650,864
Hot Sulphur Springs	5,899,909	5,869,217	2,606,762	73,079
Kremmling	34,197,996	32,840,835	17,526,360	491,341
Winter Park	141,621,977	140,504,278	73,615,487	2,063,766
Remainder	151,477,462	130,109,761	75,170,326	2,107,355
<b>GUNNISON</b>	<b>\$878,419,649</b>	<b>\$853,531,794</b>	<b>\$243,067,374</b>	<b>\$6,814,248</b>
Crested Butte	98,488,291	95,147,875	59,345,233	1,663,708
Gunnison	238,547,134	225,870,637	123,746,754	3,469,166
Marble	7,122,261	6,867,674	588,991	16,512
Mt. Crested Butte	33,158,328	33,033,222	22,235,432	623,357
Remainder	501,103,635	492,612,386	37,150,965	1,041,505
<b>HINSDALE</b>	<b>\$18,755,649</b>	<b>\$17,498,042</b>	<b>\$11,550,987</b>	<b>\$323,825</b>
Lake City	12,625,563	11,507,090	7,645,892	214,348
Remainder	6,130,086	5,990,952	3,905,095	109,477



**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**  
**Fiscal Year 2008**

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>HUERFANO</b>	<b>\$105,836,543</b>	<b>\$94,714,495</b>	<b>\$36,612,947</b>	<b>\$1,026,422</b>
La Veta	17,783,641	13,714,321	7,546,407	211,559
Walsenburg	55,151,768	49,263,946	19,151,400	536,898
Remainder	32,901,134	31,736,228	9,915,140	277,965
<b>JACKSON</b>	<b>\$29,586,428</b>	<b>\$28,762,591</b>	<b>\$12,751,655</b>	<b>\$357,485</b>
Walden	15,021,324	14,766,259	8,070,371	226,248
Remainder	14,565,104	13,996,332	4,681,284	131,237
<b>JEFFERSON</b>	<b>\$18,228,123,561</b>	<b>\$13,572,581,016</b>	<b>\$6,676,736,795</b>	<b>\$187,178,310</b>
Arvada	2,416,276,280	2,081,017,746	879,018,563	24,642,758
Conifer	160,656,086	154,735,841	32,448,528	909,675
Edgewater	107,016,344	101,131,084	49,512,385	1,388,050
Evergreen	155,961,267	134,094,078	64,856,926	1,818,225
Golden	2,692,830,364	1,334,719,495	687,831,807	19,282,952
Kittredge	5,698,809	5,334,407	2,839,404	79,601
Lakeside	9,613,849	9,215,164	5,972,662	167,440
Lakewood	5,174,291,450	3,879,290,234	2,171,554,055	60,878,215
Littleton	836,562,389	419,762,590	247,605,941	6,941,484
Morrison	33,983,944	32,161,343	13,331,336	373,736
Westminster	1,403,742,788	1,270,053,995	811,429,886	22,747,950
Wheat Ridge	2,030,577,743	1,755,698,491	586,480,752	16,441,636
Remainder	3,200,912,248	2,395,366,548	1,123,854,550	31,506,588
<b>KIOWA</b>	<b>\$32,619,863</b>	<b>\$31,997,930</b>	<b>\$3,901,635</b>	<b>\$109,380</b>
Eads	10,633,902	10,327,406	3,133,258	87,839
Remainder	21,985,961	21,670,524	768,377	21,541
<b>KIT CARSON</b>	<b>\$326,688,362</b>	<b>\$291,567,186</b>	<b>\$80,727,927</b>	<b>\$2,263,159</b>
Burlington	139,935,401	128,547,224	64,328,539	1,803,412
Flagler	50,163,805	36,673,818	3,119,774	87,461
Seibert	39,737,075	39,311,101	2,872,114	80,518
Stratton	7,599,460	7,436,548	4,076,741	114,289
Remainder	89,252,621	79,598,495	6,330,758	177,479
<b>LA PLATA</b>	<b>\$2,181,317,100</b>	<b>\$1,632,213,971</b>	<b>\$868,827,084</b>	<b>\$24,357,046</b>
Bayfield	77,522,576	73,557,717	36,006,371	1,009,417
Durango	1,262,507,286	1,140,960,595	635,595,483	17,818,538
Ignacio	46,427,932	22,145,147	9,078,382	254,507
Remainder	794,859,306	395,550,512	188,146,848	5,274,584
<b>LAKE</b>	<b>\$111,296,950</b>	<b>\$105,285,080</b>	<b>\$47,687,769</b>	<b>\$1,336,898</b>
Leadville	39,916,395	37,989,707	22,034,786	617,732
Twin Lakes	893,146	863,622	712,303	19,969
Remainder	70,487,409	66,431,751	24,940,680	699,197
<b>LARIMER</b>	<b>\$9,144,344,601</b>	<b>\$7,290,569,542</b>	<b>\$3,725,125,631</b>	<b>\$104,431,662</b>
Berthoud	112,235,713	64,634,513	24,343,235	682,448
Estes Park	256,000,919	249,598,988	158,694,390	4,448,902
Ft. Collins	4,396,524,343	3,752,823,292	1,987,153,533	55,708,657
Johnstown	78,352,299	74,867,703	35,365,908	991,462
Loveland	2,787,111,606	2,090,133,269	1,035,810,005	29,038,312
Timnath	18,655,039	15,926,421	4,706,717	131,950
Wellington	61,567,261	58,381,205	20,326,527	569,842
Windsor	40,853,073	28,184,525	11,721,100	328,594
Remainder	1,393,044,348	956,019,626	447,004,216	12,531,495
<b>LAS ANIMAS</b>	<b>\$416,733,206</b>	<b>\$385,480,717</b>	<b>\$158,241,946</b>	<b>\$4,436,218</b>
Aguilar	5,359,302	5,284,764	1,633,315	45,789
Trinidad	322,547,769	294,011,650	121,791,299	3,414,346
Remainder	88,826,135	86,184,303	34,817,332	976,083
<b>LINCOLN</b>	<b>\$249,392,450</b>	<b>\$241,284,718</b>	<b>\$54,535,678</b>	<b>\$1,528,875</b>
Arr ba	2,704,089	2,619,493	281,476	7,891
Genoa	256,097	253,192	133,122	3,732
Hugo	9,332,300	9,216,145	3,812,102	106,870
Limon	221,497,783	214,949,818	45,405,502	1,272,916
Remainder	15,602,181	14,246,070	4,903,476	137,466

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**  
Fiscal Year 2008

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>LOGAN</b>	<b>\$750,623,698</b>	<b>\$612,495,524</b>	<b>\$231,247,146</b>	<b>\$6,482,875</b>
Crook	51,443,597	51,434,566	638,109	17,889
Fleming	1,132,754	1,112,063	392,339	10,999
Iliff	492,788	488,346	169,292	4,746
Merino	12,789,598	12,692,390	760,780	21,328
Sterling	556,857,121	457,304,750	203,265,203	5,698,418
Remainder	127,907,840	89,463,409	26,021,424	729,495
<b>MESA</b>	<b>\$6,955,781,829</b>	<b>\$5,324,975,558</b>	<b>\$2,785,833,797</b>	<b>\$78,099,179</b>
Clifton	127,071,265	100,295,207	78,261,671	2,194,019
Collbran	7,759,034	7,391,928	4,075,208	114,246
De Beque	16,401,179	14,612,512	9,263,155	259,687
Fruita	265,270,065	205,674,958	76,936,835	2,156,878
Grand Junction	5,600,560,386	4,216,036,441	2,236,989,770	62,712,666
Palisade	37,939,665	33,162,328	16,912,365	474,128
Remainder	900,780,235	747,802,184	363,394,794	10,187,555
<b>MINERAL</b>	<b>\$26,886,763</b>	<b>\$25,971,712</b>	<b>\$13,117,777</b>	<b>\$367,749</b>
Creede	9,954,951	9,294,165	6,100,897	171,035
Remainder	16,931,812	16,677,547	7,016,879	196,714
<b>MOFFAT</b>	<b>\$388,990,253</b>	<b>\$336,606,297</b>	<b>\$197,167,908</b>	<b>\$5,527,484</b>
Craig	335,645,226	292,107,166	172,473,497	4,835,191
Dinosaur	6,087,089	5,872,667	2,237,608	62,730
Remainder	47,257,938	38,626,464	22,456,803	629,563
<b>MONTEZUMA</b>	<b>\$758,924,248</b>	<b>\$634,012,454</b>	<b>\$287,115,758</b>	<b>\$8,049,118</b>
Cortez	489,343,688	446,986,205	209,008,896	5,859,439
Dolores	17,775,997	17,161,050	7,712,418	216,213
Mancos	30,865,559	29,770,211	13,387,945	375,323
Remainder	220,939,004	140,094,988	57,006,499	1,598,143
<b>MONTROSE</b>	<b>\$1,273,496,756</b>	<b>\$1,099,620,890</b>	<b>\$586,186,079</b>	<b>\$16,433,375</b>
Montrose	983,997,183	892,722,627	500,779,828	14,039,062
Naturita	19,804,628	19,708,703	5,911,701	165,731
Nucla	15,415,475	13,156,335	4,948,492	138,728
Olathe	72,488,560	37,440,450	10,842,251	303,956
Remainder	181,790,910	136,592,775	63,703,807	1,785,898
<b>MORGAN</b>	<b>\$864,243,324</b>	<b>\$586,534,465</b>	<b>\$228,758,240</b>	<b>\$6,413,100</b>
Brush	103,429,036	94,626,809	32,604,621	914,051
Ft. Morgan	518,312,686	314,176,328	153,631,752	4,306,974
Log Lane Village	2,183,371	1,978,861	1,000,735	28,055
Wiggins	37,856,316	36,653,883	6,301,401	176,656
Remainder	202,461,915	139,098,584	35,219,730	987,364
<b>OTERO</b>	<b>\$455,093,780</b>	<b>\$403,626,840</b>	<b>\$132,612,326</b>	<b>\$3,717,707</b>
Cheraw	1,502,192	1,293,952	546,686	15,326
Fowler	14,895,629	13,420,606	4,998,859	140,140
La Junta	336,582,190	298,868,648	94,435,337	2,647,438
Manzanola	1,307,513	1,286,420	306,695	8,598
Rocky Ford	52,826,613	45,554,804	20,595,804	577,391
Swink	1,646,055	1,644,799	857,161	24,030
Remainder	46,333,588	41,557,611	10,871,786	304,784
<b>OURAY</b>	<b>\$81,366,331</b>	<b>\$73,116,321</b>	<b>\$47,517,621</b>	<b>\$1,332,128</b>
Ouray	32,909,287	29,084,625	22,783,152	638,712
Ridgway	32,636,379	30,100,154	15,333,340	429,861
Remainder	15,820,665	13,931,542	9,401,129	263,555
<b>PARK</b>	<b>\$142,814,271</b>	<b>\$131,402,414</b>	<b>\$58,188,083</b>	<b>\$1,631,268</b>
Alma	3,733,407	3,454,626	1,933,482	54,204
Fairplay	27,831,762	26,382,844	10,857,161	304,374
Remainder	111,249,102	101,564,944	45,397,440	1,272,690
<b>PHILLIPS</b>	<b>\$260,820,525</b>	<b>\$249,140,314</b>	<b>\$24,199,519</b>	<b>\$678,419</b>
Haxtun	81,228,496	78,773,876	6,597,466	184,956
Holyoke	122,994,803	115,845,726	14,745,991	413,395
Remainder	56,597,226	54,520,712	2,856,063	80,068

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**  
**Fiscal Year 2008**

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>PITKIN</b>	<b>\$1,361,753,886</b>	<b>\$1,322,507,078</b>	<b>\$727,074,023</b>	<b>\$20,383,084</b>
Aspen	785,033,059	763,199,233	493,159,618	13,825,434
Basalt	225,793,512	220,716,611	34,746,847	974,107
Snowmass	15,259,069	15,200,349	654,303	18,343
Snowmass Village	148,575,517	146,949,060	101,096,118	2,834,169
Remainder	187,092,729	176,441,825	97,417,138	2,731,031
<b>PROWERS</b>	<b>\$370,463,529</b>	<b>\$285,789,502</b>	<b>\$111,255,422</b>	<b>\$3,118,979</b>
Granada	3,352,463	2,782,286	1,037,226	29,078
Holly	24,046,158	19,388,515	4,606,127	129,130
Lamar	284,485,929	224,272,747	91,032,232	2,552,034
Wiley	5,452,616	5,448,031	1,126,223	31,573
Remainder	53,126,363	33,897,923	13,453,614	377,164
<b>PUEBLO</b>	<b>\$5,177,308,167</b>	<b>\$4,117,451,894</b>	<b>\$2,071,231,879</b>	<b>\$58,065,743</b>
Avondale	1,716,999	1,694,364	918,550	25,751
Boone	713,997	702,278	274,342	7,691
Colorado City	33,596,552	22,745,085	3,100,298	86,915
Pueblo	4,484,320,622	3,613,545,622	1,833,408,313	51,398,502
Rye	3,336,777	3,271,460	906,779	25,421
Remainder	653,623,220	475,493,085	232,623,598	6,521,463
<b>RIO BLANCO</b>	<b>\$623,148,693</b>	<b>\$578,374,821</b>	<b>\$131,382,765</b>	<b>\$3,683,237</b>
Meeker	57,199,025	55,153,198	17,972,134	503,838
Rangely	36,155,940	33,281,762	16,418,329	460,278
Remainder	529,793,728	489,939,861	96,992,302	2,719,121
<b>RIO GRANDE</b>	<b>\$438,376,483</b>	<b>\$289,000,018</b>	<b>\$96,060,804</b>	<b>\$2,693,007</b>
Center	32,068,561	16,444,812	1,096,617	30,743
Del Norte	22,376,358	21,440,467	7,750,692	217,286
Monte Vista	238,009,447	118,877,324	35,490,041	994,942
South Fork	28,829,178	27,958,940	17,969,316	503,759
Remainder	117,092,939	104,278,475	33,754,138	946,277
<b>ROUTT</b>	<b>\$1,106,022,415</b>	<b>\$1,012,348,437</b>	<b>\$569,274,427</b>	<b>\$15,959,267</b>
Hayden	66,965,394	65,446,899	27,115,579	760,169
Oak Creek	13,008,984	11,401,531	4,501,327	126,192
Phippsburg	8,060,822	7,950,428	2,878,892	80,708
Steamboat Springs	861,072,260	783,052,313	470,485,190	13,189,770
Yampa	5,882,439	4,969,353	2,136,768	59,903
Remainder	151,032,516	139,527,913	62,156,672	1,742,525
<b>SAGUACHE</b>	<b>\$79,719,711</b>	<b>\$67,013,627</b>	<b>\$16,435,950</b>	<b>\$460,772</b>
Center	32,184,391	31,774,343	5,465,357	153,218
Crestone	4,552,453	3,764,567	1,456,817	40,841
Saguache	7,462,951	7,327,641	2,339,626	65,590
Remainder	35,519,916	24,147,076	7,174,150	201,123
<b>SAN JUAN</b>	<b>\$22,265,699</b>	<b>\$20,586,109</b>	<b>\$13,230,709</b>	<b>\$370,915</b>
Silverton	19,507,627	17,862,393	11,180,443	313,437
Remainder	2,758,072	2,723,716	2,050,267	57,478
<b>SAN MIGUEL</b>	<b>\$306,975,725</b>	<b>\$296,682,974</b>	<b>\$186,292,234</b>	<b>\$5,222,591</b>
Mountain Village	85,233,792	82,935,844	61,806,138	1,732,698
Norwood	15,346,256	14,883,758	7,166,338	200,904
Telluride	143,504,622	137,907,380	80,447,165	2,255,288
Remainder	62,891,055	60,955,992	36,872,592	1,033,701
<b>SEDGWICK</b>	<b>\$69,428,571</b>	<b>\$66,844,958</b>	<b>\$14,548,983</b>	<b>\$407,872</b>
Julesburg	52,575,269	50,534,066	12,041,135	337,566
Ovid	12,481,617	11,939,305	779,649	21,857
Sedgwick	398,122	376,044	252,654	7,083
Remainder	3,973,563	3,995,543	1,475,544	41,366
<b>SUMMIT</b>	<b>\$1,784,984,974</b>	<b>\$1,509,573,903</b>	<b>\$986,048,783</b>	<b>\$27,643,286</b>
Breckenridge	400,823,745	391,634,819	294,761,793	8,263,470
Copper Mountain	45,252,374	43,260,404	39,777,024	1,115,125
Dillon	343,256,544	122,642,818	70,881,417	1,987,118
Frisco	330,802,060	312,536,333	136,911,295	3,838,226
Keystone	92,734,644	92,400,011	85,791,207	2,405,105
Silverthorne	373,517,496	358,321,600	250,065,776	7,010,444
Remainder	198,598,111	188,777,918	107,860,272	3,023,798

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND  
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**  
Fiscal Year 2008

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
<b>TELLER</b>	<b>\$366,610,486</b>	<b>\$351,809,617</b>	<b>\$158,150,415</b>	<b>\$4,433,652</b>
Cripple Creek	43,128,185	41,830,756	33,140,463	929,073
Victor	6,035,737	5,532,851	4,783,587	134,105
Woodland Park	240,150,719	230,372,301	93,336,258	2,616,626
Remainder	77,295,845	74,073,709	26,890,106	753,848
<b>WASHINGTON</b>	<b>\$86,632,318</b>	<b>\$83,208,949</b>	<b>\$23,403,033</b>	<b>\$656,090</b>
Akron	62,992,475	60,624,772	14,539,601	407,609
Cope	641,459	631,921	383,993	10,765
Otis	6,925,005	5,997,294	3,643,952	102,156
Remainder	16,073,379	15,954,962	4,835,488	135,560
<b>WELD</b>	<b>\$8,747,889,028</b>	<b>\$6,147,574,052</b>	<b>\$2,460,220,800</b>	<b>\$68,970,814</b>
Ault	20,940,281	17,663,423	5,226,151	146,512
Brighton	201,937,644	145,319,650	105,973,590	2,970,906
Dacono	98,117,774	95,461,118	46,597,609	1,306,336
Eaton	162,899,410	129,307,881	26,167,245	733,583
Erie	32,510,703	28,637,319	16,872,485	473,010
Evans	228,587,487	208,168,674	107,133,771	3,003,431
Firestone	220,499,488	196,852,167	81,975,145	2,298,124
Frederick	471,741,838	352,029,048	122,926,405	3,446,168
Ft Lupton	498,668,295	344,829,534	115,635,862	3,241,782
Garden City	28,589,951	24,931,220	15,087,749	422,976
Gilcrest	34,362,623	8,164,429	5,891,191	165,156
Greeley	2,673,791,978	2,187,624,755	1,114,675,970	31,249,272
Hudson	35,930,513	31,075,466	9,102,174	255,174
Johnstown	117,671,803	100,161,609	39,626,994	1,110,919
Keenesburg	33,065,835	14,882,649	7,836,265	219,685
Kersey	25,974,155	22,650,618	9,665,233	270,959
La Salle	40,775,883	35,954,762	15,108,688	423,563
Lochbuie	8,554,778	8,554,554	3,648,732	102,290
Mead	124,708,415	91,403,927	54,934,545	1,540,057
Milliken	46,964,451	42,491,693	21,169,313	593,469
Northglenn	713,691	229,619	120,709	3,384
Nunn	2,721,496	2,463,208	1,337,321	37,491
Pierce	6,950,326	5,978,474	2,107,054	59,070
Platteville	113,899,262	64,175,193	14,138,772	396,372
Severance	11,571,836	11,480,039	4,259,125	119,402
Windsor	488,492,747	316,562,335	143,602,788	4,025,818
Remainder	3,017,246,365	1,660,520,688	369,399,916	10,355,905
<b>YUMA</b>	<b>\$297,041,222</b>	<b>\$268,379,940</b>	<b>\$96,910,974</b>	<b>\$2,716,841</b>
Eckley	1,256,506	1,236,469	236,031	6,617
Idalia	2,023,932	2,019,806	730,032	20,466
Joes	1,030,283	1,029,860	795,237	22,294
Kirk	2,772,324	2,325,822	1,327,084	37,204
Wray	72,954,519	69,152,564	29,215,500	819,039
Yuma	147,799,699	134,696,626	54,154,289	1,518,183
Remainder	69,203,959	57,918,793	10,452,801	293,038
<b>OUT OF STATE</b>	<b>\$6,756,418,267</b>	<b>\$2,582,125,541</b>	<b>\$1,112,681,349</b>	<b>\$31,193,354</b>
<b>STATE TOTAL</b>	<b>\$208,100,107,666</b>	<b>\$151,881,625,926</b>	<b>\$71,662,533,887</b>	<b>\$2,009,016,140</b>

**CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)**  
**Calendar Year 2007**

Aguilar	\$55,066	Frisco	\$26,048	Norwood	\$217,913
Akron	220,152	Fruita	1,201,256	Nucla	201,832
Alma	56,539	Garden City	288,037	Nunn	18,803
Antonito	177,518	Georgetown	367,270	Oak Creek	159,319
Ault	255,010	Gilcrest	109,999	Olathe	380,432
Basalt	3,696,722	Granada	31,280	Ordway	125,452
Bayfield	487,812	Granby	1,774,235	Otis	24,537
Bennett	555,437	Grand Lake	938,251	Ouray	710,501
Berthoud	754,002	Green Mountain Falls	71,460	Ovid	13,504
Black Hawk	1,371,980	Gypsum	5,321,268	Palisade	175,763
Blanca	56,190	Haxtun	99,400	Palmer Lake	288,721
Brush	1,182,317	Hayden	977,609	Paonia	265,010
Buena Vista	963,820	Holly	57,048	Parachute	1,792,131
Burlington	694,939	Holyoke	254,866	Pierce	41,935
Calhan	102,841	Hooper	6,952	Pitkin	7,066
Carbondale	1,390	Hot Sulphur Springs	82,124	Platteville	219,037
Castle Rock	2,790	Hotchkiss	348,095	Poncha Springs	181,930
Cedaredge	225,497	Hudson	349,523	Red Cliff	22,720
Centennial	18,111,232	Hugo	87,927	Rico	68,078
Center	187,230	Idaho Springs	1,146,214	Rocky Ford	633,513
Cheyenne Wells	96,173	Ignacio	219,172	Romeo	6,126
Collbran	56,935	Johnstown	1,369,768	Saguache	71,212
Columbine Valley	118,403	Julesburg	116,109	Salida	2,346,800
Craig	3,321,704	Keenesburg	94,674	San Luis	96,741
Crawford	29,097	Kersey	284,438	Sawpit	13,100
Creede	149,705	Kiowa	70,884	Sedgwick	2,808
Crestone	81,322	Kit Carson	33,821	Seibert	34,882
Cripple Creek	604,448	Kremmling	680,300	Severance	100,225
Dacono	848,494	La Jara	243,038	Sheridan	5,676
De Beque	42,574	La Salle	343,176	Silt	357,920
Del Norte	202,983	Lakeside	338,754	Silver Cliff	61,602
Dillon	2,125,629	Las Animas	392,075	Silver Plume	31,461
Dinosaur	55,529	La Veta	241,215	Simla	39,702
Dolores	262,057	Limon	850,168	South Fork	262,442
Dove Creek	153,802	Lochbuie	228,999	Springfield	300,847
Eads	89,962	Log Lane Village	36,611	Stratton	74,580
Eagle	3,212,626	Lyons	480,458	Superior	7,875,806
Eaton	670,722	Manassa	19,513	Telluride	2,182,024
Elizabeth	1,041,000	Mancos	330,369	Timnath	24,117
Empire	73,046	Manitou Springs	1,957,748	Trinidad	5,451,350
Erie	2,253,038	Manzanola	7,075	Victor	146,201
Estes Park	7,233,706	Marble	8,838	Walsenburg	948,735
Evans	3,822,596	Mead	726,548	Walsh	97,570
Fairplay	403,568	Milliken	582,965	Ward	7,444
Federal Heights	1,361	Minturn	504,088	Wellington	617,611
Firestone	1,631,119	Moffat	5,664	Westcliffe	321,112
Flagler	75,061	Montezuma	5,560	Wiggins	157,993
Florence	606,824	Monte Vista	675,098	Windsor	14,672
Fort Lupton	2,807,704	Monument	3,270,627	Wray	814,950
Fort Morgan	4,643,494	Morrison	484,514	Yampa	37,733
Fountain	4,889,666	Mountain View	144,937	Yuma	1,233,886
Fowler	110,474	Mountain Village	2,358,772		
Foxfield	119,778	Naturita	204,954	<b>Total</b>	<b>\$135,573,061</b>
Fraser	1,730,045	Nederland	633,745		
Frederick	922,117	New Castle	1,158,757		

**COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)**  
**Calendar Year 2007**

Adams County	\$29,843,554	Moffat County	\$2,627,305
Alamosa County	4,446,664	Craig	1,278,176
Arapahoe County	16,183,088	Dinosaur	21,063
Archuleta County	6,651,556	Montezuma County	1,241,332
Bent County	213,673	Montrose County	17,068
Boulder County	22,325,229	Otero County	1,149,740
Chaffee County	4,901,196	Ouray County	525,348
Clear Creek County	834,104	Park County	577,798
Costilla County	132,969	Phillips County	353,887
Crowley County	256,483	Pitkin County	23,567,037
Custer County	437,320	Prowers County	1,417,496
Delta County	5,440,781	Pueblo County	15,117,384
Douglas County	33,133,138	Rio Blanco County	4,271,090
Eagle County	14,453,183	Meeker	877,062
El Paso County	65,306,477	Rangely	695,571
Fremont County	3,783,676	Rio Grande County	2,735,254
Garfield County	13,737,074	Routt County	5,105,084
Grand County	3,387,526	Saguache County	191,586
Gunnison County	3,223,802	San Juan County	650,068
Hinsdale County	573,943	San Miguel County	1,751,271
Huerfano County	523,506	Sedgwick County	356,985
Jackson County	579,773	Summit County	4,858,547
Jefferson County	32,452,774	Blue River	50,249
La Plata County	18,190,822	Breckenridge	6,120,219
Lake County	2,149,914	Dillon	2,148,233
Larimer County	26,148,815	Frisco	3,154,882
Lincoln County	1,140,684	Montezuma	6,102
Logan County	2,415,770	Silverthorne	4,642,487
Mesa County	43,938,491	Teller County	1,416,105
Mineral County	368,874	Washington County	325,728
		<b>Total</b>	<b>\$444,425,016</b>



**COLORADO DEPARTMENT OF REVENUE**  
**LODGING TAX DISTRIBUTIONS TO COUNTIES**  
**Calendar Years 2003-2007**

County	Current Tax Rate	2003	2004	2005	2006	2007
Alamosa	1.9%	97,633	102,343	101,712	118,182	129,149
Archuleta (Pagosa Springs omitted)	1.9%	159,161	184,716	187,767	77,179	80,673
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	214,238	215,917	237,257	261,942	294,678
Clear Creek	2.0%	63,462	61,386	64,322	67,902	71,046
Conejos	1.9%	15,128	13,568	13,652	20,686	22,085
Costilla	1.9%	9,172	8,282	7,643	7,721	9,061
Delta	1.9%	60,898	74,525	81,699	108,076	88,770
Fremont	2.0%	88,441	93,278	135,278	151,823	137,332
Grand (Winter Park omitted)	1.8%	438,413	439,595	488,188	493,651	502,889
Gunnison 1/	2.0%	587,178	NA	NA	NA	NA
Hinsdale	1.9%	38,747	40,424	41,528	46,622	49,144
Lake	1.9%	67,558	61,644	65,004	79,700	76,659
La Plata (Durango omitted)	1.9%	152,371	169,067	147,833	178,915	179,204
Logan	1.9%	65,199	63,988	71,029	74,171	97,766
Mineral	1.9%	NR	NR	NR	NR	63,128
Moffat	1.9%	89,597	82,550	90,134	143,865	163,686
Montezuma (Cortez omitted)	1.9%	81,827	77,468	93,044	112,109	115,986
Morgan	1.9%	80,673	74,668	70,788	72,195	84,028
Prowers	2.0%	NA	NA	NA	60,067	78,457
Rio Blanco	1.9%	62,994	111,136	46,729	53,430	62,563
Rio Grande	1.9%	75,982	79,210	75,676	81,801	84,781
Saguache	1.9%	9,756	9,075	9,754	9,821	10,086
San Juan	2.0%	41,929	39,663	49,814	54,418	50,496
San Miguel (Mountain Village omitted)	2.0%	292,227	316,681	317,043	329,020	384,016

NR = Nonreleasable due to confidentiality requirements

NA = Not Applicable

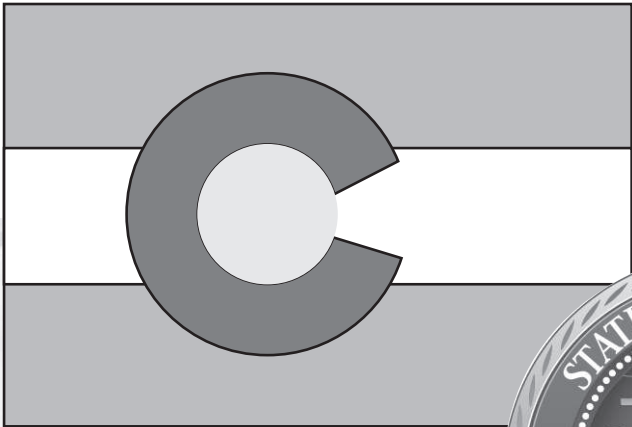
1/ Effective July 1, 2003, 2% County Lodging Tax repealed and 4% Local Marketing Tax instituted. The 2003 figure includes six months of Marketing Tax collected.





**SEVERANCE**

Net Severance Tax Collections .....72



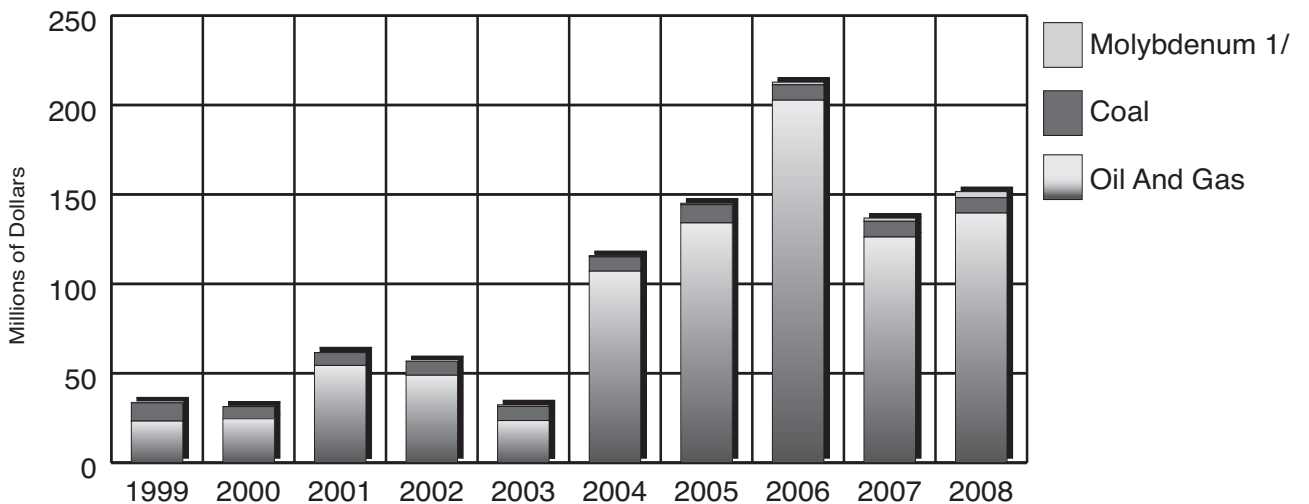


**SEVERANCE TAX**  
**COLORADO NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1999 to 2008**

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2008	\$3,371,441	\$8,551,384	\$139,550,829	\$151,473,654
2007	1,812,622	8,830,522	126,244,455	136,887,598
2006	1,494,051	8,591,065	202,668,239	212,753,355
2005	814,550	10,249,390	134,049,755	145,113,695
2004	722,657	8,015,735	107,145,432	115,883,824
2003	852,186	7,869,641	23,612,982	32,334,808
2002	286,016	7,929,644	48,914,233	57,129,893
2001	356,147	7,177,271	54,383,726	61,917,144
2000	49,482	6,816,706	24,640,683	31,947,871
1999	493,533	10,159,997	23,326,711	33,980,241

1/ The Molybdenum classification includes collections for metallic metals.

**NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1999 to 2008**



Molybdenum	0.5	0.1	0.4	0.3	0.9	0.7	0.8	1.5	1.8	3.4
Coal	10.2	6.8	7.2	7.9	7.9	8.0	10.2	8.6	8.8	8.6
Oil and Gas	23.3	24.6	54.4	48.9	23.6	107.1	134.1	202.7	126.2	139.6