Economic Base Analysis - Results

Run Another Query

Area Selected: San Miguel

Data: 2010

Click here to download results (CSV format) - You can open the file in any text editor or in MS Excel. Depending on your browser, you may need to right click on the link and choose 'Save Target As...' or 'Save Link As...' to save the file to your computer.

Industry Group:	Total Employment:	Employment % of Basic:
Traditional - All Totals	316	5.50%
Traditional - Agribusiness - All Totals	125	2.18%
Traditional - Mining	45	0.79%
Traditional - Manufacturing	35	0.62%
Traditional - Government	110	1.92%
Regional Center / National Services - All Totals	323	5.64%
Regional Center / National Services - Communications	34	0.60%
Regional Center / National Services - Trade and Transportation	13	0.22%
Regional Center / National Services - Finance, Insurance and Real Estate	28	0.48%
Regional Center / National Services - Education and Health Services	249	4.34%
Tourism	3,574	62.29%

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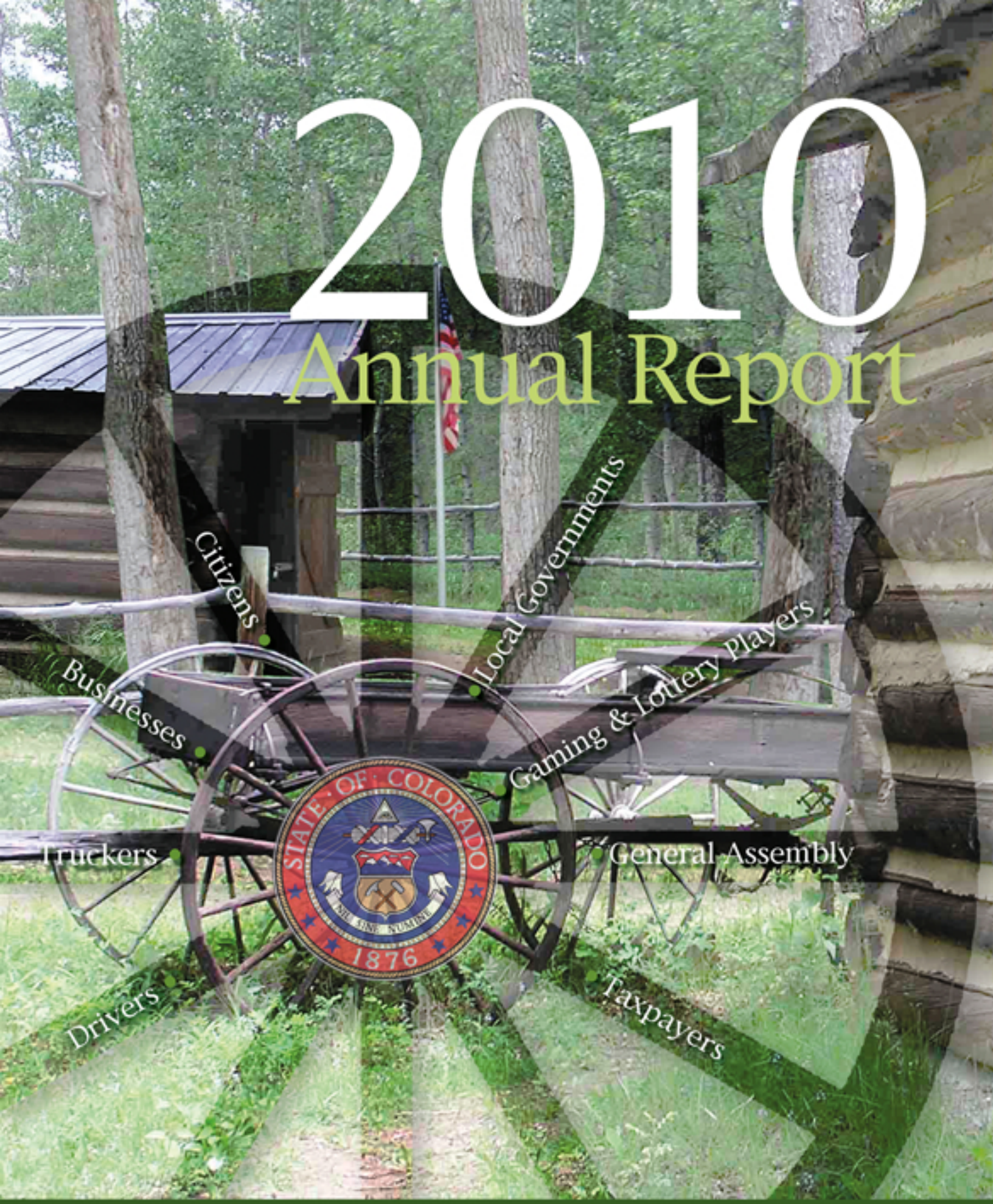
2010 Annual Report



Colorado Department of Revenue

Colorado Department of Revenue

2010 Annual Report

July 1, 2009 – June 30, 2010

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

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DR 4000 (12/22/10)

January 11, 2011

The Honorable John Hickenlooper
Governor of Colorado

Members of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

The Colorado Department of Revenue presents its 70th annual report covering the period July 1, 2009 through June 30, 2010. The summary here shows how the Department touches the lives of Colorado citizens every day. While coping with lingering economic difficulties, the Department remains focused on providing fair and efficient attention to the citizens and businesses that depend on our service.

The economic downturn significantly decreased the resources available to the State of Colorado. As a result, the Department has eliminated positions and cut spending, employees were furloughed and offices were closed to help save money in the state budget. Faced with these limits, the Department is updating technology and streamlining processes to improve compliance and save money.

The Colorado Integrated Tax Architecture is a key initiative making such a difference. With a modern computer system, the Department can incorporate the best business practices for state tax administration. The Department has successfully converted income tax, severance tax, estate tax and property tax credits from the old system to the new. Sales tax, which accounts for about one-third of the state's General Fund collections, is next. Soon, taxpayers will have better access to their own tax-account information, as well.

The new tax system is allowing the Department to promote tax fairness by improving collections by matching data better and faster. These improvements allow for new collection programs that discover tax delinquencies more efficiently. During the next two fiscal years, these programs are expected to generate about $20.3 million that otherwise might have been undetected and uncollected. Also, the Department now participates in the Treasury Offset Program on an ongoing basis, allowing the Department to intercept federal income tax refunds to satisfy income tax debts owed to the State of Colorado. The offset program and a separate initiative that improves the billing process to delinquent accounts are expected to generate an additional $9.2 million in revenue annually.

To promote efficiency, the Department has partnered with the Statewide Internet Portal Authority to provide online services. In FY2009-10, citizens and businesses completed 647,715 transactions on the portal totaling over $132.2 million – a 100 percent increase in the number of transactions and a 134 percent increase in dollars processed since FY2008-09. Most of the transaction volume is attributable to online renewal of motor vehicle registrations and online individual and corporate income tax payments.

The Colorado Lottery continues to generate millions of dollars each year to support parks, recreation, open space, conservation education and wildlife projects. For the fiscal year ending June 30, 2010, The Colorado Lottery had sales of $501.2 million, the second-highest year in Lottery history. The peak sales year was fiscal year 2008 with $505.8 million. The Lottery has successfully migrated to a new back-office system that replaces an outdated system that posed operational risks. With the new system, the Lottery has added new online games to increase Lottery revenues.

The 2010 legislative session significantly expanded the duties of the Enforcement Division of the Department by creating a state medical marijuana licensing authority and enforcement division. HB10-1284 requires the licensure of any business that cultivates, manufactures or sells medical marijuana or medical-marijuana-infused products. Revenues generated from license application fees pay the costs of the new state licensing authority. By Aug. 1, 2010, the Department received more than 800 applications to operate medical-marijuana centers, more than 300 infused product applications and more than 1,200 applications for optional cultivations.

Mindful of the fiscal challenges we face, the Department remains committed to serving Colorado citizens and businesses with fairness and efficiency.

Sincerely,

Roxy Huber

Roxanne Huber
Executive Director

COLORADO DEPARTMENT OF REVENUE

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

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

The following is a brief summary of some DOR activities during fiscal year 2010.

Service to Taxpayers

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY10, the Department of Revenue:

- Managed more than 1,291,000 telephone calls from taxpayers regarding sales, fuel and income taxes (46 % of which were handled through Interactive Voice Response or Tax Information Scripts)
- Maintained more than 229,609 active sales tax accounts and more than 175,245 active wage withholding accounts

Tax Processing and Collection

During FY10, the Department processed:

- 2.3 million individual income tax returns
- 45,159 corporate income tax returns
- 1.6 million individual income tax refunds; average refund $440, of which:
  - 72 % were processed within 21 days
  - 87 % were processed within 45 days
- 4.3 million paper documents for all taxes
- 1.5 million electronic (FSEF, NetFile, Telefile) individual income tax returns
- 999,000 EFT payments/filings
- Assessments imposed by the Department's Discovery and Field Audit units for delinquent taxes valued at $351 million

Colorado Lottery

- Gross Sales: $501.2 million
- Total Proceeds: $112.9 million
- Funds Distribution:
  - Conservation Trust Fund: $45.1 million
  - Great Outdoors Colorado: $56.4 million
  - Parks & Outdoor Recreation: $11.3 million
  - Public School Capital Construction Assistance Fund: $.1 million
  - Total Aggregate Proceeds (1983-2009): $2.2 billion

Motor Vehicle Registration, Driver Licensing and Services

- 522,202 adult driver's licenses issued
- 111,897 ID cards issued
- 57,949 driver records provided to the public
- 1,430,621 vehicle title applications received

Motor Vehicle Dealer Licensing

- 18,308 Dealer and Salesperson Licenses issued
- $279,500 imposed for fines on licensed dealer and salespeople

Colorado Limited Stakes Gaming

- $107.6 million in gaming tax revenues collected
- 40 gaming establishments licensed
- 9,589 employed by casinos
- $96.7 million distributed to constitutional and statutory fund recipients
- $43,250 assessed in fines against 7 casinos, manufacturers and various individuals

Liquor Enforcement

- 15,429 liquor licenses in force
- 765 investigations performed, 74% resulted in criminal penalties or administrative sanctions
- 1,125 "no notice" compliance investigations were performed on alcohol beverage licensed establishments with an 85% compliance rate
- 1,203 statewide compliance checks for sales of tobacco to minors with a 92% compliance rate

Ports of Entry

- 5.72 million trucks cleared
- 30,285 commercial vehicle inspections with 10,700 being placed out of service for safety violations involving either the driver or the vehicle
- 48% of all vehicle traffic cleared ports using AVI WIM technology
- $8.03 million collected in fines and permits

Racing

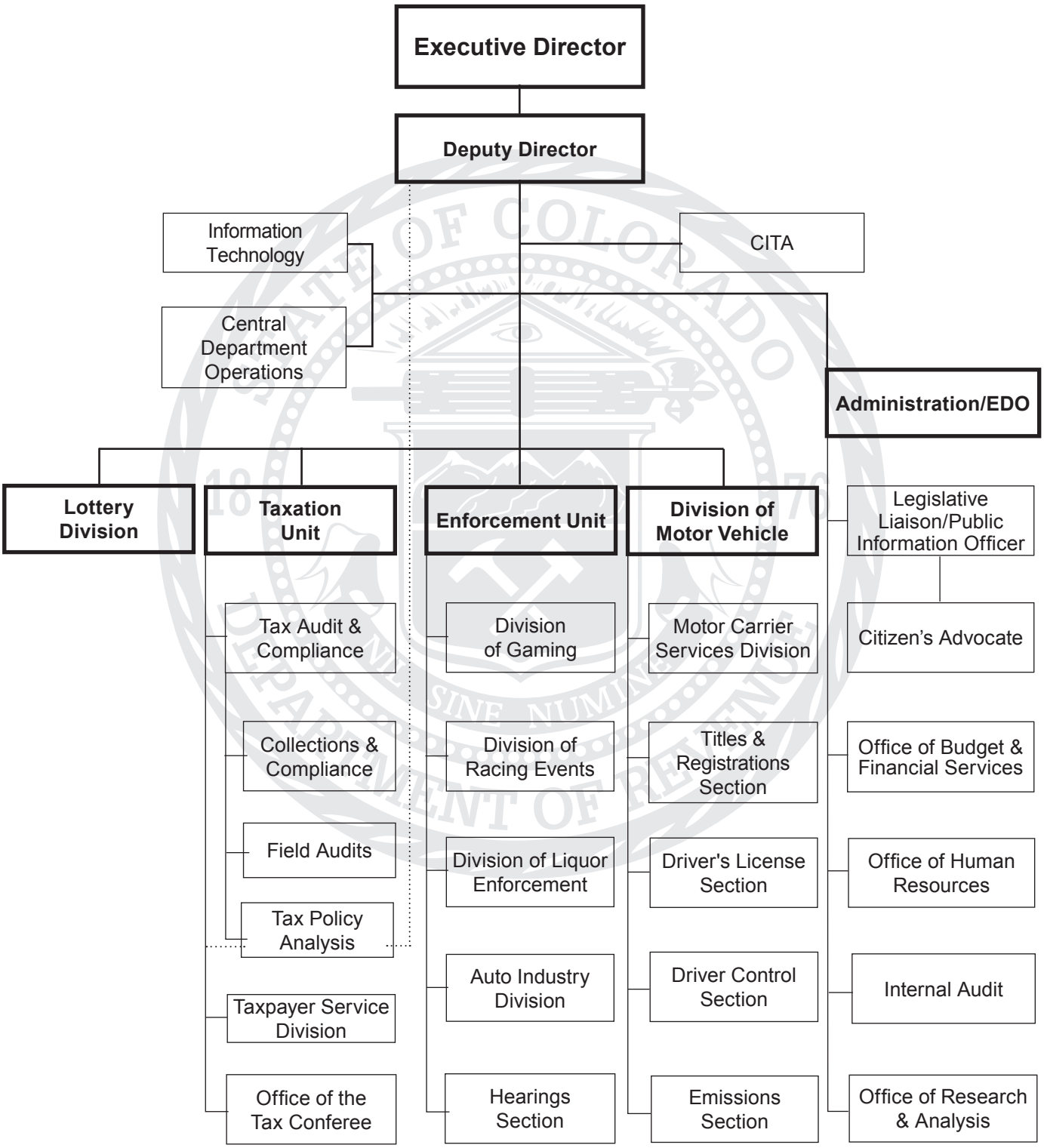
- 36 horse race days regulated during calendar year 2009
- $470,859 collected in racing related taxes
- 491 horse drug tests conducted; 98.1% compliance rate for horses

E-Business / Portal Operations

- 21,597 driver licenses or identification cards renewed on-line
- 312,524 motor vehicle registrations renewed online with 24 counties offering the service
- $329,002 collected as a result of 227 intercepts from gambling winnings for payment of delinquent child support
- 73,544 tax payments made online, $44,947,216 collected

Colorado Department of Revenue

Functional Organization Chart



Net Collections by Source
Fiscal Years 2009 and 2010

STATE TAXES: SALES, USE, AND EXCISE	2009	2010	Percent of 2010 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	$35,971,804	$36,208,537		
Aviation Fuel	31,860,970	25,085,521		
Cigarette	189,191,000	174,863,159		
Highway Fuel	549,018,974	550,115,315		
Limited Stakes Gaming	95,317,184	106,767,195		
Racing	621,224	528,403		
Sales	1,946,343,324	1,888,762,551		
Tobacco Products	27,974,310	28,200,649		
Use	177,327,567	150,651,755		
Subtotal	**$3,053,626,358**	**$2,961,183,085**	**37.0%**	**-3.0%**
INCOME				
Individual	$4,379,685,949	$4,080,484,560		
Corporate	329,544,808	360,003,243		
Fiduciary	23,760,264	9,463,057		
Subtotal	**$4,732,991,020**	**$4,449,950,860**	**55.6%**	**-6.0%**
SEVERANCE	**$285,015,302**	**$71,435,426**	**0.9%**	**-74.9%**
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS MOTOR VEHICLE				
Vehicle Registrations	$199,642,459	$204,286,891		
Road Safety Surcharge	308	98,728,924		
Bridge Safety Surcharge	126	39,075,374		
Daily Rental Fees	0	19,427,782		
Late Registration Penalty Fees	90	25,370,969		
Motor Vehicle Operator Licenses	14,171,022	12,909,301		
Emissions	11,676,679	12,149,191		
Titles	4,557,724	4,473,229		
IRP Due Other States	2,346,714	807,551		
License Reinstatement Fees	7,708,365	8,027,207		
Motor Vehicle Financial Responsibility	3,513	4,022		
Motor Vehicle Penalty Assessments	16,883,173	15,785,147		
Motor Vehicle Dealer/Sales Licenses	2,140,485	3,258,408		
Motor Vehicle Manufacturer Licenses	127,748	202,430		
Motorist Insurance Identification Database	2,440,917	2,437,610		
Passenger Mile Tax	419,100	368,173		
60-Day Harvest Permit	37,345	38,950		
Tow Bills	66,366	75,954		
Subtotal	**$262,222,131**	**$447,427,112**	**5.6%**	**70.6%**
REGULATORY AND BUSINESS				
Cigarette Licenses	$833	$840		
Liquid Petroleum Inspection Fee	134,369	150,935		
Liquor Licenses	2,931,264	2,986,641		
Liquor Licenses/85% City	2,556,687	2,605,813		
Liquor Licenses 85% County	451,259	452,915		
Limited Stakes Gaming	923,240	854,418		
PUC Utility Supervision Fees	12,167,899	12,535,907		
Other PUC Hazardous Fees	122,399	93,850		
Racing Licenses/Fees	1,254,155	1,280,945		
Recycled Tire Fees	4,581,549	5,363,487		
Restaurant Licenses/Fees	546,265	954,095		
Sales Tax Licenses	241,975	2,337,956		
Special Fuel Licenses and Permits	6,431	6,142		

Net Collections by Source (Cont'd)

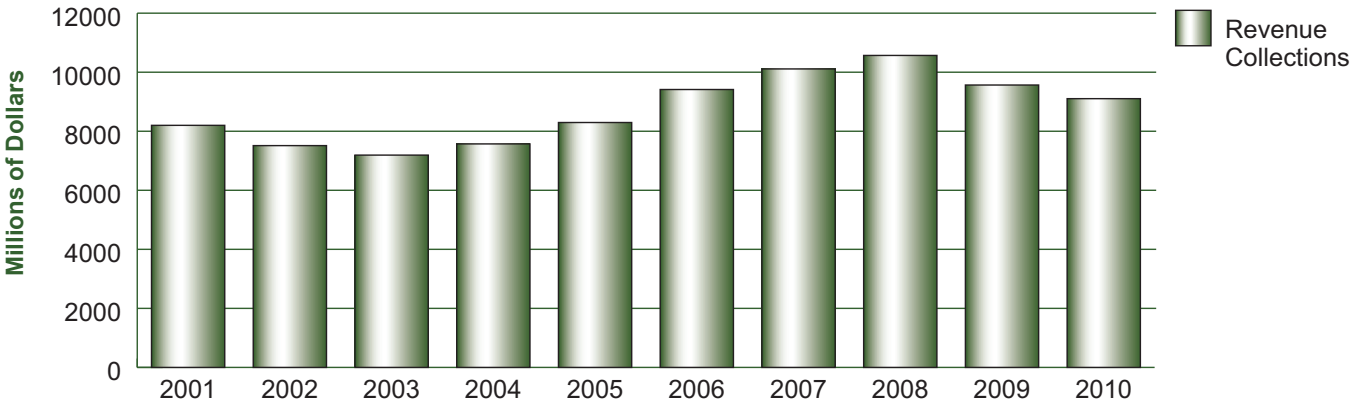
STATE TAXES: SALES, USE, AND EXCISE	2009	2010	Percent of 2010 State Revenues Collected	Year-to-Year Percent Change
REGULATORY AND BUSINESS (CONT'D)				
Tobacco Products Licenses/Fines	4,897	7,189		
Trade Name Fees	66	0		
Underground Storage Tank Surcharge	35,709,082	27,146,100		
Subtotal	**$61,632,371**	**$56,777,232**	**0.7%**	**-7.9%**
OTHER RECEIPTS				
Miscellaneous Receipts 1/	$19,958,755	$18,885,900		
Revenue Department Service Fees	509,062	499,745		
DNA Cold Case Surcharge		178,037		
Driving School Penalty Surcharge		28,100		
Traumatic Brain Injury Fee Surcharge	784,985	1,029,135		
Subtotal	**$21,252,802**	**$20,620,918**	**0.3%**	**-3.0%**
Net State Collections	**$8,416,739,985**	**$8,007,394,634**	**100.0%**	**-4.9%**

1/ Includes estate tax collections

LOCAL TAXES 1/				
City Sales Taxes	$125,995,344	$111,108,945		
County Lodging Taxes	2,889,464	2,744,431		
County Sales Taxes	431,655,944	406,102,673		
County Transit Sales Taxes	17,557,924	15,761,776		
Football Stadium District Taxes	38,794,141	37,958,085		
Local Improvement District Taxes	4,334,305	4,499,751		
Local Marketing District	4,464,201	5,360,661		
Motor Vehicle Specific Ownership--Classes A & F	15,898,023	15,038,596		
Multi-Jurisdictional Housing Authority	1,140,829	1,046,653		
Public Safety Improvement Authority	3,814,199	3,469,806		
RTD Sales and Use	390,592,246	381,590,009		
Rural Transportation Authority	72,480,784	73,315,905		
SCFD Sales and Use	39,551,034	38,517,704		
Short-term Rental Taxes	61,775	61,721		
Subtotal	**$1,149,230,213**	**$1,096,576,716**		**-4.6%**
Net State and Local Revenue Collections	**$9,565,970,198**	**$9,103,971,350**		

1/ Taxes collected on behalf of local government.

Net State and Local Revenue Collections
Fiscal Years 2000 and 2009



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenue Collections	8,200.1	7,513.4	7,192.0	7,571.0	8,296.0	9,414.0	10,111.0	10,568.0	9,566.0	9,104.0

Gross Collections and Net Collections by Fund and Tax Sources
Fiscal Year 2010

	Gross Collections	Net Collections
General Fund:		
Alcoholic Beverages 1/	$42,344,544	$42,253,905
State Sales Tax 1/	1,906,808,751	1,888,762,551
State Use Tax 1/	162,818,743	150,651,755
Cigarette and Tobacco 1/	203,190,004	203,071,836
Income Tax	5,435,320,059	4,449,950,860
Racing	1,809,424	1,809,349
Regulatory and Business	52,388,692	52,060,940
Other Receipts, Fees, etc. 2/	40,088,870	39,807,405
Total General Fund	**$7,844,769,087**	**$6,828,368,602**
Highway Users Tax Fund:		
Mileage and Fuel Taxes 3/	$559,057,541	$550,564,065
Vehicle Registrations 4/	211,299,608	211,076,554
Operators Licenses & Control 5/	22,025,398	21,944,158
All Other Motor Vehicle 6/	200,857,870	200,770,490
Emissions	12,149,435	12,149,191
Total Highway Users Tax Fund	**$1,005,389,852**	**$996,504,457**
Other Collections:		
Gaming	$107,621,988	$107,621,613
Severance Tax	121,140,116	71,435,426
Local Government Sales Tax	1,089,730,642	1,081,538,120
Other Special Funds 7/	20,387,404	18,503,132
Total Other	**$1,338,880,149**	**$1,279,098,291**
Total All Funds	**$10,189,039,088**	**$9,103,971,350**

1/ Does not reflect cash flow through Old Age Pension Fund.
2/ Includes miscellaneous collections and voter registration costs.
3/ Includes passenger mile, gasoline, and special fuels taxes.
4/ Includes vehicle registration fees and ownership taxes.
5/ Includes driver's and instructor's licenses, driver improvement, and accident records.
6/ Includes penalty assessments, FASTER surcharges, and other miscellaneous.
7/ Includes miscellaneous suspense, bonds, and special purpose funds.

Cost of Administration 1/
Fiscal Years 2001 to 2010

Year	Gross Collections	Administration	Cost as % of Collections
2010	$10,189,039,088	$116,073,378	1.14%
2009	10,670,993,094	124,495,086	1.17
2008	11,529,208,182	112,484,115	0.98
2007	10,919,575,395	108,895,307	1.00
2006	10,197,679,020	109,003,382	1.07
2005	9,027,369,791	107,948,818	1.20
2004	8,335,854,177	104,393,751	1.25
2003	7,981,969,628	110,484,770	1.38
2002	8,012,213,761	107,136,494	1.34
2001	8,653,902,089	108,855,606	1.26

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

Population by County 1/

COUNTY	1990 CENSUS	2000 CENSUS	2008 ESTIMATE	2009 ESTIMATE	CHANGE AMOUNT 2008-2009	CHANGE PERCENT 2008-2009	RANK
Adams	265,038	363,857	434,762	442,971	8,209	1.9%	5
Alamosa	13,617	14,966	15,903	15,873	-30	-0.2%	31
Arapahoe	391,511	487,967	562,009	571,598	9,589	1.7%	3
Archuleta	5,345	9,898	12,704	12,424	-280	-2.2%	37
Baca	4,556	4,517	4,154	4,032	-122	-2.9%	55
Bent	5,048	5,998	6,163	6,653	490	8.0%	47
Boulder	225,339	291,288	298,685	302,162	3,477	1.2%	6
Broomfield 2/			54,796	55,861	1,065	1.9%	13
Chaffee	12,684	16,242	17,143	17,322	179	1.0%	28
Cheyenne	2,397	2,231	1,999	1,949	-50	-2.5%	59
Clear Creek	7,619	9,322	9,438	9,146	-292	-3.1%	39
Conejos	7,453	8,400	8,382	8,140	-242	-2.9%	42
Costilla	3,190	3,663	3,501	3,360	-141	-4.0%	56
Crowley	3,946	5,518	6,246	6,037	-209	-3.3%	48
Custer	1,926	3,503	4,123	4,034	-89	-2.2%	54
Delta	20,980	27,834	31,600	31,969	369	1.2%	18
Denver	467,610	554,636	611,509	618,650	7,141	1.2%	1
Dolores	1,504	1,844	2,014	1,953	-61	-3.0%	58
Douglas	60,391	175,766	283,951	291,286	7,335	2.6%	8
Eagle	21,928	41,659	54,044	54,721	677	1.3%	14
El Paso	397,014	516,929	597,249	604,925	7,676	1.3%	2
Elbert	9,646	19,872	23,296	23,644	348	1.5%	23
Fremont	32,273	46,145	48,034	48,387	353	0.7%	16
Garfield	29,974	43,791	57,050	57,646	596	1.0%	12
Gilpin	3,070	4,757	5,191	5,604	413	8.0%	49
Grand	7,966	12,442	14,620	14,622	2	0.0%	33
Gunnison	10,273	13,956	15,259	15,394	135	0.9%	32
Hinsdale	467	790	866	848	-18	-2.1%	63
Huerfano	6,009	7,862	8,079	6,912	-1,167	-14.4%	45
Jackson	1,605	1,577	1,440	1,450	10	0.7%	60
Jefferson	438,430	527,056	543,053	545,848	2,795	0.5%	4
Kiowa	1,688	1,622	1,449	1,368	-81	-5.6%	61
Kit Carson	7,140	8,011	8,383	8,639	256	3.1%	40
La Plata	32,284	43,941	50,735	51,664	929	1.8%	15
Lake	6,007	7,812	8,353	8,298	-55	-0.7%	41
Larimer	186,136	251,494	293,937	299,284	5,347	1.8%	7
Las Animas	13,765	15,207	16,639	16,589	-50	-0.3%	30
Lincoln	4,529	6,087	5,668	5,560	-108	-1.9%	50
Logan	17,567	20,504	21,705	21,504	-201	-0.9%	25
Mesa	93,145	116,255	144,440	147,522	3,082	2.1%	11
Mineral	558	831	988	937	-51	-5.2%	62
Moffat	11,357	13,184	14,174	14,281	107	0.8%	34
Montezuma	18,672	23,830	25,713	25,676	-37	-0.1%	21
Montrose	24,423	33,432	41,302	42,065	763	1.8%	17
Morgan	21,939	27,171	28,594	28,487	-107	-0.4%	20
Otero	20,185	20,311	19,055	18,937	-118	-0.6%	26
Ouray	2,295	3,742	4,703	4,711	8	0.2%	51
Park	7,174	14,523	17,073	16,744	-329	-1.9%	29
Phillips	4,189	4,480	4,595	4,539	-56	-1.2%	53
Pitkin	12,661	14,872	17,101	17,489	388	2.3%	27
Prowers	13,347	14,483	13,397	13,180	-217	-1.6%	35
Pueblo	123,051	141,472	157,389	158,362	973	0.6%	10
Rio Blanco	6,051	5,986	6,564	6,729	165	2.5%	46
Rio Grande	10,770	12,413	12,608	12,573	-35	-0.3%	36
Routt	14,088	19,690	23,738	24,115	377	1.6%	22
Saguache	4,619	5,917	7,080	7,067	-13	-0.2%	44
San Juan	745	558	567	560	-7	-1.2%	64
San Miguel	3,653	6,594	7,771	7,687	-84	-1.1%	43
Sedgwick	2,690	2,747	2,542	2,482	-60	-2.4%	57
Summit	12,881	23,548	29,143	29,225	82	0.3%	19
Teller	12,468	20,555	22,765	22,691	-74	-0.3%	24
Washington	4,812	4,926	4,736	4,605	-131	-2.8%	52
Weld	131,821	180,936	251,220	255,496	4,276	1.7%	9
Yuma	8,954	9,841	10,000	10,041	41	0.4%	38
STATE TOTALS	**3,294,473**	**4,301,261**	**5,011,390**	**5,074,528**	**63,138**	**1.3%**	

1/ Source data: Colorado Department of Local Affairs, State Demography Office as of November 2010

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

Department of Revenue Locations

Air Care Colorado (Emissions) Testing Stations

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

Driver's License Locations

Full-Service Offices

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

Limited Service Offices

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

Field Audit District Offices

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

Limited Stakes Gaming Offices

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

Liquor Enforcement Offices

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

Lottery Offices

Denver, Fort Collins 1/, Grand Junction, 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

Racing Offices

Aurora 2/ and Lakewood (headquarters)

Tax Auditing and Compliance District Offices

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

Taxpayer Service Centers

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

1/ Regional Service Center
2/ Seasonal Offices

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

Taxes and Fees at a Glance

Alcohol and Fermented Malt Beverages: Title 12, Articles 46, 47

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

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

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

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

Cigarette & Tobacco Products: Title 39, Articles 28, 28.5

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

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

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

Gaming: Title 12, Article 47.1

AGP 1/	AGP Tax Rate
$0 - $2,000,000	0.25%
$2,000,001 - $5,000,000	2.0%
$5,000,001 - $8,000,000	9.0%
$8,000,001 - $10,000,000	11.0%
$10,000,001 - $13,000,000	16.0%
$13,000,001 +	20.0%

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

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

Income Tax: Title 39, Article 22

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

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

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

Mileage and Fuel Tax: Title 42, Article 3; Title 39, Article 27

Passenger-mile	1.0 mill/passenger-mile
Aviation Gasoline	6¢/gallon
Aviation Jet Fuel	4¢/gallon
Gasoline	22¢/gallon
Special Fuel	20.5¢/gallon

Passenger-mile tax is imposed upon owners and operators of vehicles with a passenger-carrying capacity of 14 or more and used for the transportation of passengers for compensation. The tax is one mill for each passenger transported for a distance of one mile outside the boundaries of a city, city and county or incorporated town.

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

Both gasoline and special fuel tax are reported each month on a gasoline and special fuel distributor's monthly report, which is due on the 26th day following the end of the reporting month. Owners and operators of commercial interstate vehicles pay special fuels excise tax through the International Fuel Tax Agreement (IFTA), 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
Passenger Vehicles, Ambulances, Hearses

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

Passenger Buses for Hire
$25.00 + $1.70/seat for 1 to 14 seats; $1.25/seat for each seat over 14

School Buses
$15.00 + 50¢/seat over 25

Motorcycles
$3.00

Motor Homes

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

Farm Trucks and Truck Tractors

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

Trucks Less Than 16,001 Pounds Empty Weight

2,000 lbs. or less	$7.60
2,001 - 3,000 lbs.	$7.60 + 20¢/100 lbs. above 2,000
3,001 - 3,500 lbs.	$10.20 + 20¢/100 lbs. above 3,000
3,501 - 4,500 lbs.	$16.10 + 60¢/100 lbs. above 3,500
4,501 - 10,000 lbs.	$35.00 + $2.00/100 lbs. above 4,500
10,001 - 16,000 lbs.	$144.50 + $1.50/100 lbs. above 10,000

Intrastate/Interstate Trucks and Truck Tractors

Private Carriers:

Declared Gross Vehicle Weight	
16,001 – 30,000 lbs.	$330 - $490
30,001 – 48,000 lbs.	$630 - $940
48,001 – 74,000 lbs.	$1,150 - $1,850
74,001 lbs. and over	$1,975

Common or Contract Carriers

Declared Gross Vehicle Weight	
16,001 – 30,000 lbs.	$440 - $660
30,001 – 48,000 lbs.	$770 - $1,130
48,001 – 74,000 lbs.	$1,430 - $2,260
74,001 lbs. and over	$2,350

Vehicles Operated Less Than 10,000 Miles per Year

Declared Gross Vehicle Weight	
16,001 – 30,000 lbs.	$330 - $380
30,001 – 48,000 lbs.	$440 - $580
48,001 – 74,000 lbs.	$600 - $690
74,001 lbs. and over	$710

Trailers, Utility Trailers, Camper Trailers

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

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

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

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

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

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

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

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

Special Laden Weight Registration Fees

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

Declared Gross Vehicle Weight

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

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

Vehicle Configuration

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

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

Tax Class	Tax Base
A and B less than 16,000 lbs. (empty weight)	75% of Manufacturer's Suggested Retail Price
A and B 16,001 lbs. and over (empty weight)	Actual Purchase Price
C and D	85% of Manufacturer's Suggested Retail Price
F	Factory list price of the vehicle if:
	The vehicle was acquired prior to 1-1-97.
	Factory list price of the vehicle + 75% of original price of equipment if:
	The vehicle has mounted equipment and was acquired prior to 1-1-97.
	75% of original retail delivered price of the vehicle + 75% of original retail delivered price of the mounted equipment if:
	The factory list price is not available and the vehicle was acquired prior to 1-1-97.
	85% of the Manufacturer's Suggested Retail Price of the vehicle if:
	The vehicle is acquired on or after 1-1-97.
	85% of the Manufacturer's Suggested Retail Price of the vehicle + 85% of Manufacturer's Suggested Retail Price of the mounted equipment if:
	The vehicle has mounted equipment and was acquired on or after 1-1-97.
	100% of original retail delivered price of the vehicle if:
	The MSRP is not available and the vehicle was acquired on or after 1-1-97.
	100% of original retail delivered price of the vehicle + 100% of original retail delivered price of the mounted equipment if:
	The vehicle has mounted equipment and was acquired on or after 1-1-97.

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

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

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

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

Class F includes mobile machinery and self-propelled construction equipment except power takeoff equipment (effective October 1, 2010).

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

Additional fees include $4.00 County Clerk Hire fee; $1.50 Road and Bridge; 50¢ Motorist Insurance Identification Database; $2.00 Emergency Medical Service Surcharge; 50¢ Emissions Program fee for tax classes A, B, and C; and 60¢ Peace Officer Standards and Training. Emission tested vehicles in the Air Program area also required to pay an additional fee of $2.20.

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

Driver's License and ID Card Fees

Original/Renewal of Basic License:	
Driver's License (any age)	$21.00
Commercial Driver's License	$35.00
Instructional Permit	$14.00
Provisional License	$5.60
Duplicate/Reissue of License:	
First Duplicate/Reissue	$7.50
Subsequent Duplicates/Reissues	$14.00
Motorcycle Endorsement	$2.00
Original/Renewal of ID Car	$10.50
ID Card 60 years of age or older	Free
Motor Vehicle Record (Driving Record)	$2.20
Certified Motor Vehicle Record	$2.70

Pari-Mutuel Racing: Title 12, Article 60

Horse Racing:	**Tax Rate**
Simulcasts:	
Handle from all wagers	0.75%
Live Racing:	
The greater of Handle from all wagers, or $2,500 per race day	0.75%
Handle from all Exotic wagers (Distribution to C.S.U. School of Veterinary Medicine)	0.25%
Handle from Win, Place, and Show wagers	0.50%
Handle from Exotic wagers (Distribution of escrow for horse owners and breeders fund)	1.50%
Greyhound Racing:	
Handle from all in-state wagers	4.50%
Handle from greyhound simulcast wagers taken through a Horse track	0.75%
Handle from all Exotic wagers on greyhound simulcasting through a horse track (Distribution to Welfare and promotion fund)	0.25%

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

State Sales and Use Taxes: Title 39, Article 26

Sales and Use Tax 2.9% of taxable value

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

Consumer use tax is imposed on the purchaser of tangible personal property in cases where the seller did not or could not collect sales tax (e.g., purchases from an out-of-state retailer who does not collect Colorado sales tax). Use tax is deemed to be owed when the tangible personal property is actually used or after delivery is completed, as well as the keeping, storing, withdrawing from storage, moving, installing, or performing any other act by which control of the property is assumed by the purchaser. Retailer use tax applies to out-of-state vendors that sell tangible personal property to Colorado residents but that do not maintain a place of business in Colorado.

Sales Tax Glossary:

Gross Sales:
Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.

Wholesale Sales:
Sales to other licensed dealers for purpose of resale.

Retail Sales:
Gross sales less wholesale sales.

Total Deductions:
Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious, or charitable organizations; admissions; lodging over 30 days; gasoline; food for home consumption (excluding soda and candy as of May 1, 2010); prescription drugs and prosthetics; certain machinery and machine tools; livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

Net Taxable Sales:
Gross sales less total deductions.

Severance: Title 39, Article 29

Oil and Gas Revenue:

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

Metallic Minerals: 2/
2.25% of gross income that exceeds $19 million. A credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

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

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

Coal:
The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, go to the Tax Information Index in the Tax Library at www.colorado.gov/revenue/tax. An exemption for the first 300,000 tons produced each quarter is allowed. Underground production is allowed a 50% tax credit. Lignite coal (standard D388) is given a further 50% credit.

Producers and interest holders are required to file annually and pay tax by the 15th day of the fourth month after the tax year's close (excluding molybdenum interests and producers who file and pay quarterly).

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

2/ Ad valorem taxes paid or assessed are credited.

Legislative Digest 2010

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

Administration:

HB10-1010 - Expand public-private initiatives. Authorizes state agencies to enter into public-private initiative agreements with nonprofit entities. Effective: August 11, 2010

HB10-1176 - Recovery audits for state agencies. Requires the state controller to contract for recovery audits of state agency expenditures for fiscal years 2008, 2009, and 2010 and to provide a summary report of the findings to the general assembly no later than June 30, 2012. The state controller may establish criteria for exempting state agencies from recovery audits. Effective: June 10, 2010

HB10-1264 - Cost savings identified by state employees process. The act requires the state personnel director to create and make publicly available to all state employees by October 1, 2010 an idea application to allow employees to suggest state agency improvements that result in cost savings. Sets forth timeframes for acceptance or denial of an idea and cash awards for accepted ideas. Effective: August 11, 2010

SB10-032 - Amending existing information technology contracts. The office of information technology is authorized, subject to certain conditions, to negotiate amendments to existing information technology contracts through June 30, 2012. Contract amendments may include, but need not be limited to: expansion of the scope of a contract to include additional state agencies; extension of the term of a contract; and improvements to cyber security. Effective: April 15, 2010

Auto Industry:

HB10-1049 - Franchise rights of motor vehicle dealers. Further defines the franchise rights of motor vehicle or powersports dealers, creating a right of first refusal when a motor vehicle manufacturer terminates a motor vehicle dealer's franchise and within 5 years offers the same franchise within 5 miles of the original franchise. Effective: March 22, 2010

SB10-201 - Enforcement of motor vehicle franchise laws. Imposes a civil fine of $10,000 to $25,000 on a motor vehicle manufacturer or distributor for failing to offer the right of first refusal or make a compensation payment required under the right of first refusal. The act clarifies that a license may be denied, suspended, or revoked for willfully failing to offer the right of first refusal or make a compensation payment required under the right of first refusal. Effective: June 10, 2010

Bingo & Raffles Enforcement:

SB10-141 - Ballot measure to transfer enforcement of bingo and raffles law to Department of Revenue. HCR 09-1003 will be referred to Colorado voters at the November 2010 general election. If approved by the voters, it will amend the Colorado constitution to transfer responsibility for the licensing of games of chance and the enforcement of Colorado's "Bingo and Raffles Law" from the secretary of state to an agency designated by the general assembly which, as specified in this bill, is the department of revenue. Effective: The transfer would become effective July 1, 2011; however, is contingent upon the approval of House Concurrent Resolution 09-1003 at the general election in November 2010.

Driver's License & Driving Violations:

HB10-1011 - DOR employee criminal history check. Requires the department of revenue to obtain criminal history record checks based on fingerprints for current and prospective employees whose job duties require access to driver's licenses and identification cards or personal identifying information used to issue driver's licenses or identification cards. Effective: April 15, 2010

HB10-1045 - DOR electronic address change. Requires the secretary of state and department of revenue to include links on their official websites where a person who is visiting the website of one department may use the link to the other department's website for the purpose of making an electronic address change with the second department. Effective: July 1, 2011

HB10-1059 - Affidavit of liability for minors in driver's education. Clarifies that a minor who is 15 or older and in foster care is not required to provide an affidavit of liability to register for a driver education class prior to applying for a minor's instruction permit. Effective: August 11, 2010

HB10-1090 - Jail sentence, driving under restraint. Eliminates the mandatory 5-day jail sentence for a person who is convicted of driving a vehicle with knowledge that his or her license or privilege to drive is under restraint for any reason other than conviction of driving under the influence (DUI), DUI per se, driving while ability impaired, habitual user, or underage drinking and driving. Effective: August 11, 2010

HB10-1209 - Military identifier on driver's licenses. Upon presentation of proof that an applicant is an active member or veteran of a branch of the armed forces, a service member or veteran may request a branch of armed forces identifier on a driver's license or identification card. The fee for voluntarily having an armed forces identifier on a driver's license or identification card is $15 when the license is issued or renewed. Effective: July 1, 2010

HB10-1238 - Wildlife crossing zones. The act allows the department of transportation to establish areas within the public highways of the state as wildlife crossing zones. The act requires the department to prepare and submit a report to the transportation and energy committee of the house of representatives and the transportation committee of the senate concerning the establishment of wildlife crossing zones. The act subjects a person who commits a moving traffic violation in a wildlife crossing zone to increased penalties and surcharges. Effective: September 1, 2010

HB10-1347 - DUI penalties. Adjusts the penalties for second offenses of driving under the influence (DUI), DUI per se, habitual user, and driving while ability impaired (DWAI) and creates new penalties for third and subsequent offenses of

DUI and DWAI. In sentencing persons for such offenses, courts are encouraged to require the use of approved ignition interlock devices by persons as a condition of bond, probation, and participation in work, educational, and medical release programs. Effective: July 1, 2010

HB10-1387 – Financing driver's licenses. For fiscal years 2010-11 and 2011-12, the revenue from the fees for driver's license examinations and issuance or renewal of instruction permits, driver's licenses, and identification cards is diverted from the highway users tax fund to the licensing services cash fund. Allows the department the use of two other funds for the expenses incurred by the department of revenue for licensing drivers and issuing identification cards. Effective: May 5, 2010

SB10-006 – Reducing barriers to obtaining identity-related documents. The state shall not charge a fee for a Colorado identification card to an applicant referred by the department of corrections, the division of youth corrections in the department of human services, or a county jail. The act specifies that the department of revenue shall not issue a license or identification card under a new name for an individual who was convicted of a felony without the submission of a court order changing the individual's name. Effective: June 5, 2010

SB10-015 – Behind-the-wheel training requirements to obtain a driver's license. Modifies the behind-the-wheel training requirements for individuals under the age of 18 and for those under the age of 16 and 6 months. Effective: August 11, 2010

SB10-110 – Seat belt, primary offense. Modifies the age and height requirements for certain children who are otherwise required to be fastened into their seats by child restraint systems. A violation of the child restraint system section is a primary offense. For the first year that the provision is in effect, a peace officer may only give a violator a warning. Effective: August 1, 2010

SB10-204 – Penalty for careless driving resulting in death. Increases from 4 to 12 the number of points that accumulate on a person's driver's license as a result of a conviction for careless driving resulting in death. Effective: May 21, 2010

Income Tax:

HB10-1002 – Priority of TABOR refund methods. Requires that the threshold for refunding excess state revenues through earned income tax credits be met before excess state revenues can be refunded through the temporary income tax rate reduction. Effective: August 11, 2010

HB10-1073 – Colorado 2-1-1 checkoff. Requires the department of revenue to designate a line on the state individual income tax form allowing voluntary contributions to the Colorado 2-1-1 First Call for Help fund for income tax years beginning January 1, 2010 through January 1, 2012. Effective: August 11, 2010

HB10-1196 – Eliminate fuel efficiency tax credit for certain cars. Establishes a $6,000 limit on the amount of income tax credit allowed for category 7 vehicles that are purchased on or after January 1, 2010 but before January 1, 2011. Eliminates the income tax credit for category 7 vehicles that are purchased on or after January 1, 2011. Effective: February 24, 2010

HB10-1197 – Reduce conservation easement cap amount. For income tax years 2011, 2012, and 2013, requires taxpayers to submit claims for conservation easement income tax credits to the division of real estate in the department of regulatory agencies. The division will issue credit certificates for claims in the order received. The maximum amount of certificates that may be issued for each income tax year, 2011, 2012, and 2013 is $26 million. Any claims exceeding the cap in 2011 will be placed on a wait list and a certificate may be issued for income tax year 2012 or 2013. No conservation easement income tax credit will be allowed without the issuance of a credit certificate. Effective: August 11, 2010

HB10-1199 – Net operating loss deduction temporary cap. Establishes a temporary cap of $250,000 on the net operating loss that may be claimed by a company. This cap is in place for income tax years 2011, 2012 and 2013. Net operating loss may be carried forward one additional year for each tax year that a company is prohibited from claiming additional net operating loss. Effective: February 24, 2010

HB10-1200 – Enterprise zone investment tax credit deferral. For income tax years 2011, 2012 and 2013, the amount of credit that a taxpayer may claim for an investment in an enterprise zone property is limited to $500,000. Any amount of the claim that exceeds $500,000 may be deferred and claimed beginning in income tax year 2014. Effective: May 27, 2010

SB10-139 – Unwanted horse fund tax checkoff. Requires the department of revenue to designate a line on the state individual income tax form allowing voluntary contributions to the Unwanted Horse fund. This designation will appear on the form for the 3 income tax years following the first year that there are no more than 14 other voluntary contribution lines on the state income tax return form. Effective: August 11, 2010

SB10-162 – Modifications to enterprise zone act. Makes adjustments to the population limitations of an enterprise zone and sets forth a pre-certification and certification process by enterprise zone administrators for taxpayers that intend to claim enterprise zone income tax credits. Effective: January 1, 2012

SB10-172 – Continuing expiring income tax checkoffs. Extends the voluntary contribution designation lines on state individual income tax return forms for the Colorado Domestic Abuse Program fund, the Pet Overpopulation fund, and the Colorado Breast and Women's Reproductive Cancers fund to include income tax years commencing prior to January 1, 2020. Effective: August 11, 2010

SB10-186 – Transfer tax refund warrants to unclaimed property. Requires tax refund warrants that are not cashed within 6 months to be considered unclaimed property and processed as such. Expands the requirement to all taxes imposed or assessed by the Department of Revenue. Effective: August 11, 2010

SB10-212 – Repeal of certain TABOR refund mechanisms. Limits the methods for refunding state surplus revenues to the earned income tax credit, income tax rate reduction and the state sales tax refund. Effective: July 1, 2010

Limited Gaming:

SB10-031 – Exclude gaming facilities from regional tourism act incentives. Any proposed regional tourism project is prohibited from including a facility that would offer, make available, or facilitate gambling-related activities. Effective: August 11, 2010

Liquor & Tobacco Enforcement:

HB10-1058 – Civil penalty for unstamped cigarettes. Expands department of revenue authority to impose a civil penalty for the purchase or possession of unstamped cigarettes, regardless of whether the cigarettes have been confiscated. Effective: April 21, 2010

HB10-1099 – Alcohol consumption on state fairgrounds. The act authorizes a person who purchases an alcoholic beverage at the Colorado state fair to consume and possess the drink anywhere within the state fairgrounds area. Effective: August 11, 2010

HB10-1170 – Sale of alcoholic beverages to luxury box occupants. Permits the sale or provision of alcoholic beverages in sealed containers to adult occupants of luxury boxes located in stadiums, arenas, and similar sports and entertainment venues with a seating capacity of at least 1,500 seats. Occupants are not permitted to leave the luxury box with an alcohol beverage in a sealed container. Effective: April 12, 2010

SB10-083 – Extension of credit for the sale of alcoholic beverages. Requires the state licensing authority to enforce the federally regulated prohibition against the extension of credit for more than 30 days. Clarifies that the state licensing authority cannot adopt rules restricting sales of alcohol beverages on a cash-on-delivery basis to a retailer who is or may be in arrears on prior alcohol beverage sales. Requires the state licensing authority to adopt rules by January 1, 2011, regarding alcohol content testing of malt liquor and fermented malt beverages sold by persons licensed under the "Colorado Beer Code" or the "Colorado Liquor Code". Effective: August 11, 2010

Medical Marijuana Enforcement:

HB10-1284 – Regulation and enforcement of the sales of medical marijuana. Creates in the department of revenue the authority to license medical marijuana facilities and administer aspects of medical marijuana licensure, including rule-making. Licenses are required to operate medical marijuana centers, associated off-premises cultivation operations, and medical-marijuana-infused products manufacturing facilities and their associated off-premises cultivation operations. Describes persons who are prohibited from being licensees and requires licensee applicants to undergo a background check. Limits the areas where a licensed operation may be located. Licensing begins on August 1, 2010. All existing operations must apply prior to August 1, 2010, to continue operations until the issuance or denial of a license. A business that applies for a license prior to August 1, 2010, must certify by September 1, 2010, that it is growing at least 70% of the medical marijuana necessary for its operation. A local government may ban the sale, distribution, cultivation, and dispensing of medical marijuana within its jurisdictions by a majority vote of its governing board or a majority vote of its citizens. A licensed medical marijuana center can sell packaged and labeled medical marijuana and medical marijuana-infused products that it purchases from an infused-product licensee. A center must verify the registration card of each purchaser. To cultivate medical marijuana, the center must have an optional premises cultivation license. An infused-products manufacturer may sell its products to any medical marijuana center. The department of public health and environment shall promulgate rules related to a sales tax exemption for indigent patients. Medical marijuana is included in the state indoor smoking ban. Effective: June 7, 2010

Motor Carrier Services:

HB10-1113 – Transfer of motor carrier safety assistance program from ports of entry section in the department of revenue to the Colorado state patrol in the department of public safety. The motor carrier safety assistance program of the ports of entry section in the department of revenue is transferred to the Colorado state patrol in the department of public safety on August 15, 2010. The department of public safety, in collaboration with the departments of Transportation, and revenue, must contract with an independent private vendor, who shall conduct a comprehensive study of the ports of entry. The study's scope shall include an attempt to identify cost savings and efficiencies, as well as a determination of the department of state government that is the most appropriate for operating the ports of entry section in a cost-effective manner. The study and its findings shall be presented to the general assembly no later than June 1, 2011. Effective: July 1, 2010

HB10-1167 – Motor carriers safety and insurance requirements. Grants to the ports of entry within the department of revenue, enforcement authority to ensure the conformity of motor vehicle carriers with insurance requirements. Effective: April 15, 2010

Pari-Mutuel:

HB10-1134 – Pari-mutuel wagering on racing, out-of-state compacts. Defines a "source market fee" as a fee payable by persons outside of Colorado who conduct pari-mutuel wagering on simulcast races and who accept wagers from Colorado residents at out-of-state simulcast facilities. The act also authorizes the licensing and regulation of such persons and facilities, and caps the source market fee at 10% of the gross receipts of all pari-mutuel wagering by Colorado residents conducted by such persons at out-of-state simulcast facilities. The director of the division of racing events is authorized to negotiate and participate in one or more interstate compacts governing horse and greyhound racing, if so directed by the Colorado racing commission. Effective: August 11, 2010

SB10-037 – Increase horse breeders' and owners' purses. Increases, from 5% to 10%, the amount of moneys in the horse breeders' and owners' awards and supplemental purse fund that may be paid to the Colorado horse breeder association for the cost of registering and maintaining breeding records. Effective: August 11, 2010

Sales & Use Tax:

HB10-1018 – Waste tire fee exempt sales tax. Beginning July 1, 2010, eliminates the assessment of sales tax on the waste tire fee that is collected upon the sale of a new tire and repeals the 3.33% vendor's fee previously retained by the retailer. Effective June 10, 2010

HB10-1055 – Service fees paid to third party debt collectors. Requires a debt collection agency or attorney contracted by the department of revenue, to collect the fees for their services in addition to the total amount of taxes owed, including accrued penalties and interest. Fees for services rendered cannot exceed 20% of the total amount of the delinquent taxes, penalties and interest that is collected. Effective: March 22, 2010

HB10-1189 – Eliminate sales tax exemption for direct mail. Effective March 1, 2010, eliminates the state sales and use tax exemption for direct mail advertising materials distributed in Colorado by those engaged in providing cooperative direct mail advertising. Effective: February 24, 2010

HB10-1190 – Suspend industry fuel sales and use tax exemption. For the period of March 1, 2010 through June 30, 2012, suspends the exemption from the state sales and use taxes for the sale, purchase, storage, use, or consumption of electricity, coal, gas, fuel oil, steam, coke, or nuclear fuel, for use in processing, manufacturing, mining, refining, irrigation, building construction, telegraph, telephone, and radio communication, street transportation services, and all industrial uses. Effective: February 24, 2010

HB10-1191 – Eliminates candy and soda sales tax exemption. Effective May 1, 2010, eliminates the state sales and use tax exemptions for candy and soft drinks purchased for home consumption. Effective: February 24, 2010

HB10-1192 – Sales and use tax of standardized software. Beginning March 1, 2010, specifies that tangible personal property includes standardized software making it subject to state sales and use tax without regard to how the software is acquired by the purchaser or downloaded to the purchaser's computer. Effective: February 24, 2010

HB10-1193 – Sales tax collection required for out-of-state retailers. As of March 1, 2010, specifies that all out-of-state retailers that conduct business in Colorado are required to collect state sales tax on items purchased by Colorado purchasers or the retailer is required to notify Colorado purchasers that use tax is due on certain purchases and that the state of Colorado requires the purchaser to file a use tax return. The retailer must also file an annual statement with the Colorado department of revenue reporting the total amount paid, by purchaser, for Colorado sales made during the previous calendar year. Allows the department the ability to assess penalties on the retailer for failure to notify customers of the requirement to pay use tax and for failure to file the annual statement. Effective February 24, 2010

HB10-1194 - Eliminate nonessential articles sales tax exemption. Beginning March 1, 2010, eliminates the state sales and use tax exemption for sales to retailers or vendors of food, meals, or beverages for nonessential containers, bags and other articles provided, free of charge, by the retailer or vendor. Effective: February 24, 2010

HB10-1195 – Suspend agriculture sales and use tax exemption. Suspends the exemption from state sales and use taxes for the period beginning March 1, 2010, and ending June 30, 2013 for the sale or storage, use, or consumption of agricultural compounds used in caring for livestock, semen for agricultural and ranching purposes, and pesticides for use in the production of agricultural and livestock products. Effective: February 24, 2010

HB10-1243 – Transportation-related powers of special districts. Authorizes a county that previously was not authorized, based on population limitations, to levy a voter-approved sales tax for transportation-related purposes such as safety protection and street improvement. Effective: August 11, 2010

HB10-1285 – Commercial vehicle tax incentives. Raises the fines on overweight motor vehicles and designates the additional fine revenue to finance sales tax refunds for qualified vehicles purchased on or after July 1, 2011 and income tax credits for income tax years beginning on or after January 1, 2011 for the purchase of qualified vehicles. Establishes procedures for qualifying for the refund and the credit. Effective: July 1, 2010

SB10-120 – Prepaid wireless telephone 911 surcharge. Authorizes a 1.4% surcharge on the retail sale of prepaid wireless telephone service for use by local 911 authority boards to fund E911 services. The charge is collected and remitted by retail sellers to the department of revenue. Effective: January 1, 2011

Severance Tax:

HB10-1060 – Penalty for failing to withhold severance tax. Establishes a penalty for failure to withhold taxes related to oil and gas severance. The penalty is equal to 30% of the amount of the withholding payment owed or $30, whichever is greater, plus statutory interest allowed. Failure to file the required annual report beginning with tax year 2011 may result in the assessment of a penalty of 15% of the withholdings that should have been reported or $1500, whichever is less. Effective: September 1, 2010

Titles & Registrations:

HB10-1019 – Disabled parking enforcement. This act provides several mechanisms to allow more strict enforcement of disabled parking privileges. Effective: January 1, 2011

HB10-1139 – Special license plates for veterans of Afghanistan or Iraq wars. Creates two sets of special license plates to identify that the owner of a motor vehicle is a veteran of either the Afghanistan or Iraq war. The owner would pay the normal fees for special license plates. Effective: August 11, 2010

HB10-1161 – Specialized license plates for luxury limousine services. Creates a livery license plate for luxury limousine services regulated by the public utilities commission (PUC). Luxury limousine services are required to use the plate, but a motor vehicle may only display the plate if it is used for such a service. Effective: August 11, 2010

HB10-1172 – Registration and classification of special mobile machinery. Clarifies the definition and registration requirements of special mobile machinery and modifies the registration and taxation of special mobile machinery. Classifies, as Class F personal property, farm equipment that meets the definition of special mobile machinery for the time it was used for purposes other than agricultural production. Prohibits the use of prorated registration stickers on unregistered special mobile machinery and the operation of such machinery unless registered. Grants a credit for taxes paid to the owner who converts a vehicle to special mobile machinery. Creates and sets the requirement for a demonstration plate for use by sellers of special mobile machinery. Authorizes the temporary registration of special mobile machinery. Effective: October 1, 2010

HB10-1211 – Late vehicle registration fee reduction for light vehicles without motive power. Effective July 1, 2010, reduces the penalty for late registration of a vehicle without motive power that weighs 2,000 pounds or less to $10. Effective: July 1, 2010

HB10-1212 – Rules for exemption, reduction, or waiver of late vehicle registration fees. The executive director of the department of revenue, in consultation with county clerks and recorders, is required to promulgate rules, to be applied uniformly throughout the state, that establish circumstances in which a vehicle owner shall be exempted from paying a fee for late registration of a motor vehicle. Additional rules are to be promulgated allowing the department or its authorized agent to reduce or waive the late fee for late registration of a trailer that is a commercial or farm vehicle if the owner can establish that the trailer was idled for at least a full registration period. Effective: April 15, 2010

HB10-1214 – Special license plates, adopt a shelter pet. Creates an Adopt a Shelter Pet special license plate. Fees for the special license plate include the normal registration fees plus one-time fees equaling $80. Requires payment of a $25 fee for renewal. Adds a representative from the western slope to the Colorado pet overpopulation authority and creates the adopt a shelter pet account in the pet overpopulation fund. Effective: August 11, 2010

HB10-1341 – Titling and registration funding from the motorist insurance identification account. Moneys in the motorist insurance identification account in the highway users tax fund in excess of its appropriations are transferred to the Colorado state titling and registration account in the highway users tax fund. Effective: May 26, 2010

SB10-055 – State titling and registration system, gifts, grants, and donations. The division of motor vehicles in the department of revenue may accept gifts, grants, and donations for the purpose of developing and operating the Colorado state titling and registration system. Effective: April 21, 2010

SB10-075 – Use of collector military vehicle license plates. The owner of a collector military vehicle is authorized to keep the license plate issued to the vehicle in the vehicle instead of displayed on the outside. Effective: August 11, 2010

SB10-103 – Special license plates, Colorado state parks. Creates a special license plate for Colorado state parks. Plates are available by donating $44 to the foundation for Colorado state parks and payment of the normal registration fees, including the two initial registration fees of $25. Effective: August 11, 2010

SB10-144 – Class F personal property, power take off equipment. Currently, special mobile machinery and mounted equipment are registered, with the department of revenue, separately from the motor vehicle as Class F personal property. Excludes power take off equipment from Class F personal property, which means that it will typically be registered under Class A or Class B. Effective: July 1, 2010

SB10-198 – Reduction of late vehicle registration fees for camper trailers, multipurpose trailers, and light vehicles without motive power. Effective July 1, 2010, the penalty for late registration of any vehicle without motive power that weighs more than 2,000 pounds but not more than 16,000 pounds and any camper trailer or multipurpose trailer regardless of its weight is reduced to $10. Effective: July 1, 2010

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Alcoholic Beverage

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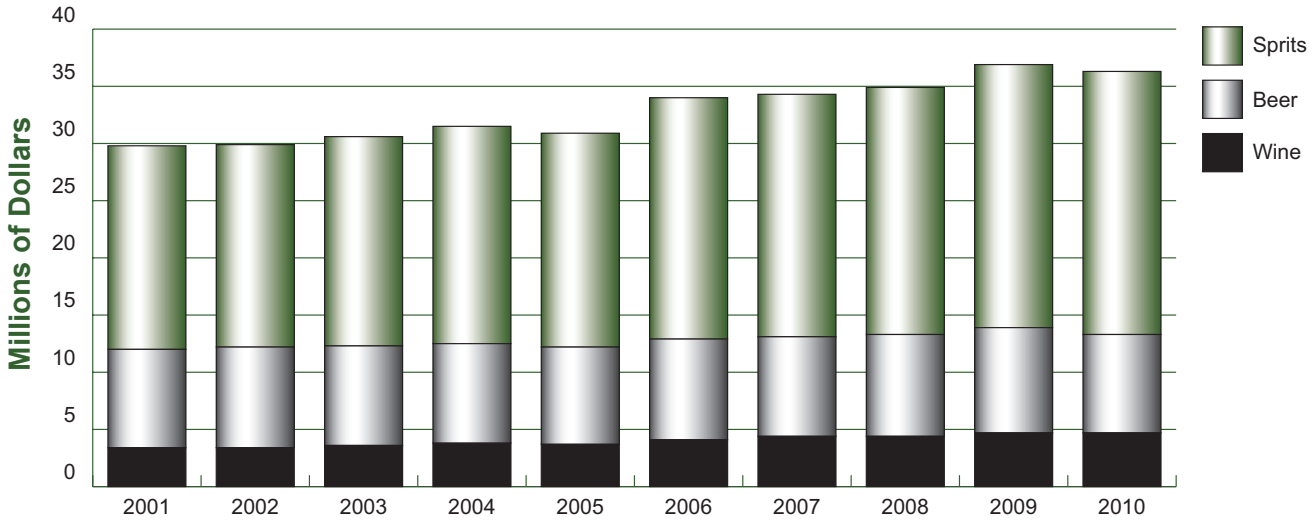
Alcoholic Beverage Excise Taxes and License Fees
Fiscal Years 2006 to 2010

	2006	2007	2008	2009	2010
State License Fees	$2,859,654	$3,202,963	$3,092,183	$2,946,077	$2,990,074
85% Liquor Licenses (from local government)	2,921,028	2,983,506	3,024,245	3,011,155	3,060,161
Total Net License Fees	**$5,780,682**	**$6,186,469**	**$6,116,428**	**$5,957,232**	**$6,050,235**
3.2% Beer Tax	$590,164	$582,595	$571,021	$438,158	$413,657
Repeal Beer Tax	8,231,398	8,146,423	8,289,409	8,711,253	8,186,066
Hard Cider Tax	11,941	14,481	13,326	17,372	17,312
Wine Tax	4,101,175	4,379,795	4,422,560	4,716,512	4,717,050
Spirituous Liquors Tax	21,174,905	21,245,452	21,605,517	22,946,579	23,014,941
Total Net Tax Receipts	**$34,109,583**	**$34,368,746**	**$34,901,833**	**$36,829,874**	**$36,349,026**
Total Net Revenues	**$39,890,265**	**$40,555,215**	**$41,018,261**	**$42,787,106**	**$42,399,261**

Excise Tax Revenues
Fiscal Years 2001 to 2010



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Spirits	17.8	17.7	18.3	19.0	18.7	21.1	21.2	21.6	23.0	23.0
Beer	8.6	8.8	8.7	8.7	8.5	8.8	8.7	8.9	9.2	8.6
Wine	3.4	3.4	3.6	3.8	3.7	4.1	4.4	4.4	4.7	4.7

Taxable Gallons of Beer, Wine, and Spirits
Fiscal Years 2001 to 2010

Year	Beer	Wine	Spirits
2010	107,496,536	15,019,918	10,089,751
2009	114,367,629	15,011,103	10,059,779
2008	110,755,376	14,048,006	9,471,859
2007	109,112,723	13,934,446	9,314,007
2006	110,269,523	13,022,648	9,283,078
2005	105,891,845	11,793,572	8,210,545
2004	108,322,388	12,032,734	8,309,763
2003	108,180,687	11,240,696	8,007,053
2002	109,734,937	10,767,614	7,751,474
2001	107,537,792	10,717,264	7,805,298

Liquor Licenses in Force by Type
Fiscal years 2006 to 2010

	2006	2007	2008	2009	2010
3.2% Beer Importers License (non-resident)	15	16	13	14	15
3.2% Beer Importers License (resident)	0	0	0	0	0
3.2% Beer Manufacturer	6	7	7	6	6
3.2% Beer Manufacturer (non-resident)	6	6	5	6	5
3.2% Retail Beer	1,757	1,753	1,751	1,693	1,707
3.2% Special Events Permit	102	69	82	67	73
3.2% Wholesale Beer	43	41	44	40	42
Arts Liquor	40	44	49	49	48
Bed and Breakfast Permit	56	58	55	55	59
Beer and Wine	339	376	399	424	464
Beer, Wine, & Spiritous Liquor Special Events Permit	1,956	2,085	2,305	3,189	2,670
Brew Pub	75	75	86	84	89
Club Liquor	215	206	202	197	196
Hotel & Restaurant Liquor	4,237	4,277	4,332	4,294	4,481
Hotel & Restaurant--Optional Premises	245	232	261	254	258
Importer--Malt Liquor	58	59	59	61	65
Importer--Vinous & Spiritous Liquor	396	411	428	435	456
Limited Winery	87	93	115	119	143
Liquor-License Drug Store	17	14	14	11	13
Malt Liquor Manufacturer (non-resident)	27	26	27	27	23
Manufacturer--Brewery	23	23	26	28	36
Manufacturer--Distillery/Rectifier	5	6	10	13	16
Manufacturer--Winery	3	2	2	5	2
Optional Premises	46	50	58	59	60
Public Transportation Liquor	33	32	30	30	28
Racetrack Liquor	8	9	8	6	6
Resort Complex	9	10	11	12	13
Retail Gaming Tavern	26	28	25	20	20
Retail Liquor Store	1,638	1,639	1,644	1,600	1,639
Tavern Liquor	1,462	1,444	1,471	1,415	1,453
Wholesale Beer	67	62	66	70	79
Wholesale Liquor	67	77	84	90	100
Wine Delivery Permit	460	767	951	1,055	1,164
Total Licenses	**13,524**	**13,997**	**14,620**	**15,428**	**15,429**

Violations of the Liquor Code and 3.2% Beer Act
Fiscal Years 2006 to 2010

Actions	2006	2007	2008	2009	2010
State Administrative Actions	173	191	248	320	296
State Revocations	0	0	3	1	0
State Suspensions	93	71	78	115	152
State Denials	2	1	1	3	1
Division-Filed Court Cases	270	292	340	512	466
Division-Assisted Local Hearings	11	9	11	13	5
Totals	**549**	**564**	**681**	**964**	**920**

Active County-Issued State Liquor Licenses
Fiscal Years 2006 to 2010

COUNTY	2006	2007	2008	2009	2010
Adams	566	541	564	555	552
Alamosa	52	51	52	49	52
Arapahoe	875	858	885	877	917
Archuleta	52	51	60	54	62
Baca	11	10	10	11	10
Bent	14	15	16	15	15
Boulder	582	547	551	554	582
Broomfield	90	85	85	88	89
Chaffee	86	80	83	85	82
Cheyenne	10	10	9	10	7
Clear Creek	53	43	45	44	46
Conejos	18	17	17	19	18
Costilla	23	21	21	18	18
Crowley	8	8	8	7	8
Custer	20	20	25	24	24
Delta	98	70	73	74	76
Denver	1,578	1,511	1,533	1,512	1,555
Dolores	13	15	15	12	14
Douglas	336	342	358	352	378
Eagle	272	268	272	274	281
El Paso	984	956	966	939	961
Elbert	21	21	22	17	22
Fremont	101	92	89	86	90
Garfield	190	190	193	191	198
Gilpin	38	37	35	33	36
Grand	113	106	119	116	120
Gunnison	116	113	117	122	121
Hinsdale	17	17	19	16	17
Huerfano	43	46	43	39	37
Jackson	14	14	13	13	13
Jefferson	916	885	886	868	883
Kiowa	5	5	4	4	4
Kit Carson	28	29	22	22	22
La Plata	176	158	153	152	154
Lake	42	35	38	33	34
Larimer	558	542	560	577	587
Las Animas	68	63	67	64	63
Lincoln	19	18	20	17	19
Logan	48	43	43	42	41
Mesa	286	261	253	245	258
Mineral	18	18	20	20	20
Moffat	41	37	39	40	40
Montezuma	74	69	70	62	63
Montrose	104	91	89	82	84
Morgan	70	66	66	60	62
Otero	60	58	54	54	57
Ouray	41	41	47	49	53
Park	47	46	48	48	50
Phillips	14	13	16	13	13
Pitkin	159	153	153	147	158
Prowers	44	46	44	40	39
Pueblo	370	353	353	348	348
Rio Blanco	31	32	33	32	30
Rio Grande	47	45	43	39	37
Routt	146	144	145	140	148
Saguache	23	22	24	19	22
San Juan	23	23	24	23	22
San Miguel	67	65	68	65	66
Sedgwick	11	10	10	11	12
Summit	227	216	215	213	222
Teller	74	76	71	63	66
Washington	9	11	9	10	10
Weld	354	357	351	350	370
Yuma	28	29	31	29	27
State Totals	**10,622**	**10,215**	**10,367**	**10,187**	**10,485**
Special Event Licenses					
Liquor	1,956	2,085	2,305	3,189	2,670
3.2% Beer	102	69	82	67	73

Auto Dealer Licensing

Auto Dealer Licensing 24

Dealer Licenses Issued 24

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Auto Industry Division–Fiscal Years 2006 to 2010

Licensing Activities	2006	2007	2008	2009	2010
Dealer Licenses Processed 1/ 2/	20,865	23,446	21,896	5,170	4,663
Dealer License Revenues	$2,276,383	$1,025,100	$995,170	$1,154,500	$1,791,261
Salesperson Licenses Processed 3/				15,099	13,645
Salesperson License Revenues		$1,095,425	$1,050,740	$1,055,235	$1,633,225

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

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

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

Dealer Licenses Issued

License Types	FY 2010
Buyer Agent - Original	0
Buyer Agent - Renewal	9
Dealers - New - Original	40
Dealers - New - Renewal	631
Dealers - New - Powersports - Original	6
Dealers - New - Powersports - Renewal	75
Dealers - Used - Original	129
Dealers - Used - Renewal	1,303
Dealers - Used - Powersports - Original	14
Dealers - Used - Powersports - Renewal	43
Manufacturers - Original	39
Manufacturers - Renewal	203
Manufacturers - Powersports - Original	0
Manufacturers - Powersports - Renewal	5
Manufacturers Distributor - Original	14
Manufacturers Distributor - Renewal	39
Manufacturers Distributor - Powersports - Original	2
Manufacturers Distributor - Powersports - Renewal	2
Manufacturer Distributor Branch - Original	0
Manufacturer Distributor Branch - Renewal	0
Manufacturer Distributor Branch - Powersports Original	0
Manufacturer Distributor Branch - Powersports - Renewal	0
Manufacturers Rep - Original	111
Manufacturers Rep - Renewal	238
Manufacturers Rep - Powersports - Original	2
Manufacturers Rep - Powersports - Renewal	0
Wholesale Auction - Original	3

License Types	FY 2010
Wholesale Auction - Renewal	6
Wholesale Auction - Powersports - Original	0
Wholesale Auction - Powersports - Renewal	0
Wholesalers - Original	57
Wholesalers - Renewal	372
Wholesalers - Powersports - Original	0
Wholesalers - Powersports - Renewal	0
Additional Location	345
Powersports - Additional Location	1
Ownership Change	82
Powersports - Ownership Change	0
Name Change	44
Powersports - Name Change	1
Off-Premise	638
Powersports - Off Premise	0
Address Change	156
Powersports - Address Change	6
Class Change	47
Powersports - Class Change	0
Temp Out of State - Dealer	0
Sub-Total	**4,663**
Salespersons - Original	3,380
Salespersons - Renewal	6,666
Salespersons - Multiple	1,025
Salespersons - Reissue	2,574
Sub-Total	**13,645**
Totals	**18,308**

Investigation Activity

	FY 2010
Complaints Received	1,839
Investigations Completed	1,701
Consumer Harm	$9,775,422
Violations/Founded Complaints	1,106
Criminal Summonses Issued	45
Cases Presented to the Dealer Board	421
Warning Letters Issued	122
Verbal Warning Issued	483
Cases Referred to Another Agency	35

Dealer Board Fines

			FY 2010
	FINES IN ABEYANCE	FINES IMPOSED	PAYMENTS
Total	$270,000	$279,500	$47,250

Cigarette and Tobacco Products

Distribution of Net Cigarette Tax Collections 26

Tobacco Products Tax Collections 26

Packages of Cigarettes Taxed 26

Distribution of Net Cigarettes Tax Collections 1/
Fiscal Years 2001 to 2010

Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Collections
2010	$12,775,371	$27,900,232	$134,187,556	$174,863,159
2009	14,074,651	29,933,807	145,182,542	189,191,000
2008	14,645,688	30,915,717	150,305,667	195,867,072
2007	14,559,053	32,449,749	155,080,585	202,089,387
2006	15,320,042	32,843,373	157,966,453	206,129,868
2005	14,777,878	37,104,448	63,115,105	114,997,432
2004	15,016,782	38,435,641		53,452,423
2003	15,289,773	38,776,166		54,065,939
2002	16,052,015	40,125,334		56,177,349
2001	16,056,069	42,088,493		58,144,562

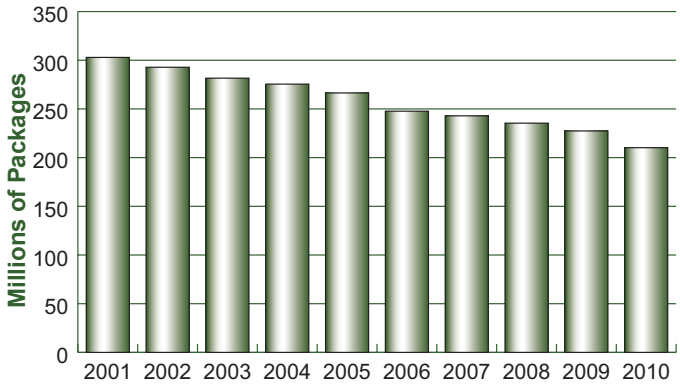
1/Based on time of distribution rather than entitlement per statute.

Tobacco Products Tax Collections
Fiscal Years 2001 to 2010

Years	Gross General Fund Collections	Refunds and Short Checks	Health-Related Programs Collections	Total Net Collections
2010	$13,993,108	$(58,988)	$14,266,529	$28,200,649
2009	13,921,765	(99,481)	14,152,026	27,974,310
2008	12,309,295	(39,916)	12,562,076	24,831,455
2007	12,671,979	(35,949)	12,937,473	25,573,503
2006	11,687,799	(286,108)	11,673,688	23,075,379
2005	11,876,192	(97,140)	3,329,494	15,108,545
2004	11,695,246	(4,432)		11,690,814
2003	10,484,683	(8,174)		10,476,510
2002	10,065,514	(33,886)		10,031,628
2001	9,749,572	(3,470)		9,746,102

Packages of Cigarettes Taxed
Fiscal Years 2001 to 2010

Year	Millions of Packages
2010	210.2
2009	227.4
2008	235.4
2007	242.9
2006	247.7
2005	266.4
2004	275.5
2003	281.6
2002	292.8
2001	302.9



Income Tax

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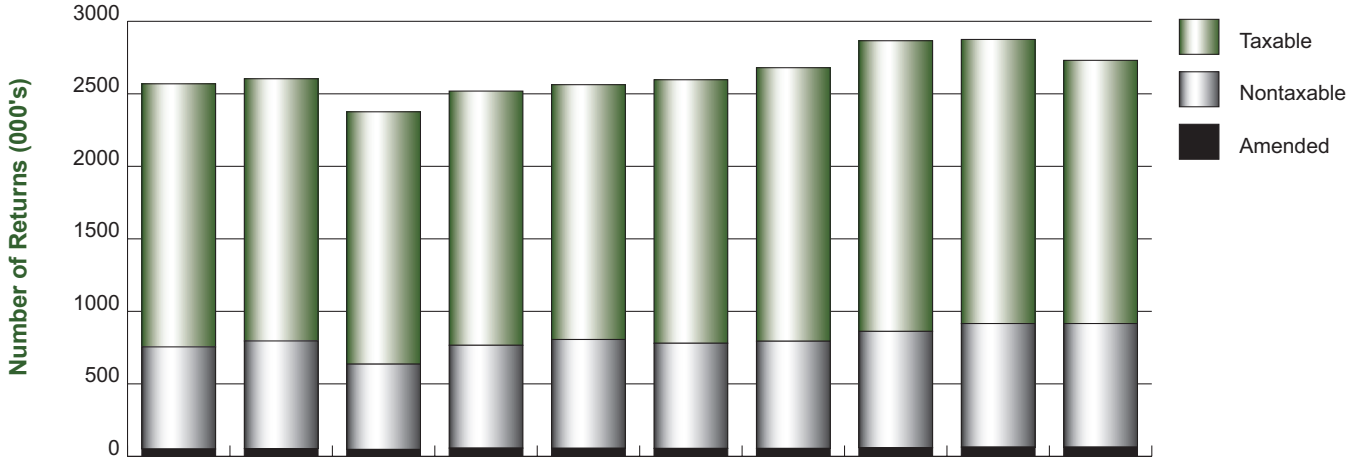
Taxable and Nontaxable Returns
Fiscal Years 2006 to 2010

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2010	1,783,539	10,759	5,940	14,564	1,814,802
2009	1,911,336	24,157	-	22,971	1,958,464
2008	1,957,081	25,610	-	22,148	2,004,839
2007	1,841,179	23,252	-	21095	1,885,526
2006	1,776,399	20,830	-	19,892	1,817,121
Nontaxable					
2010	588,098	33,732	203,555	34,669	860,054
2009	550,973	24,122	241,808	35,318	852,221
2008	533,090	21,916	213,350	33,688	802,044
2007	492,553	19,270	189,652	37,273	738,748
2006	507,057	21,120	171,620	24,892	724,689
Amended					
2010	57,386	443	3,952	1,867	63,648
2009	61,150	-	-	2,544	63,694
2008	57,040	-	-	2,673	59,713
2007	51,990	-	-	2,677	54,667
2006	52,210	-	-	2,460	54,670
Totals					
2010	2,429,023	44,934	213,447	51,100	2,738,504
2009	2,523,459	48,279	241,808	60,833	2,874,379
2008	2,547,211	47,526	213,350	58,509	2,866,596
2007	2,385,722	42,522	189,652	61,045	2,678,941
2006	2,335,666	41,950	171,620	47,244	2,596,480

Taxable, Nontaxable, and Amended Income Tax Returns
Fiscal Years 2001 to 2010



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Taxable	1,814	1,808	1,740	1,753	1,757	1,817	1,886	2,004	1,959	1,815
Nontaxable	704	742	588	709	750	725	739	802	852	860
Amended	51	54	48	57	56	55	55	60	64	64
Total Returns	2,569	2,604	2,375	2,519	2,563	2,596	2,679	2,867	2,874	2,739

Tax Credits
Fiscal Years 2009 and 2010

Individual and Fiduciary

	2009		2010	
Tax Credits	**Amount**	**Filings**	**Amount**	**Filings**
Enterprise Zone Credits 1/	$18,609,912	18,244	$17,135,439	16,136
Child Care Credit	3,917,780	36,802	3,660,575	35,198
Alternative Fuel Credit	9,842,546	6,219	11,127,537	4,560
Gross Conservation Easement Credit	53,124,970	2,569	36,254,069	1,542
Other Credits 2/	176,291,014	96,137	138,335,643	85,630
Total	**$261,786,222**	**159,971**	**$206,513,263**	**143,066**

Corporate

	2009		2010	
Tax Credits	**Amount**	**Filings**	**Amount**	**Filings**
Alternative Fuel Credit 3/	$369,454	30	$233,589	12
Enterprise Zone Investment	37,970,175	951	23,268,780	495
Enterprise Zone Employee	2,426,189	260	3,805,584	136
Enterprise Zone Contribution Credits	677,142	315	479,631	176
Other Enterprise Zone Credits	3,031,222	137	4,151,569	84
Investment Tax	792,989	1,427	685,985	1,044
Gross Conservation Easement Credit	2,053,398	126	1,787,205	14
Other Credits 4/	1,455,761	155	6,119,503	94
Total	**$48,776,330**	**3,401**	**$40,531,846**	**2,055**

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

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

3/ 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 2001 to 2010

Year	Number of Returns	Amount of Refund/Credit	Average Credit
2010	23,595 1/	$7,581,317	$321
2009	26,058 1/	8,290,629	318
2008	36,200	8,728,936	241
2007	30,399	8,255,633	272
2006	38,827	11,676,772	301
2005	43,614	13,917,904	319
2004	46,885	15,731,515	336
2003	47,442	16,787,635	354
2002	51,107	18,106,976	354
2001	51,144	18,022,525	352

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

Alternative Minimum Tax
Fiscal Years 2001 to 2010

Year	Alternative Minimum Tax
2010	$5,506,178
2009	5,482,504
2008	2,794,482
2007	3,031,765
2006	2,697,486
2005	2,467,199
2004	2,548,738
2003	2,783,007
2002	4,004,173
2001	7,804,959

Refunds Issued
Fiscal Years 2001 to 2010

	Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds 2/	Total Refunds 3/	Average Refund Per Return
Individual Income Tax: 1/						
	2010	1,531,794	$886,090,383	$0	$886,090,383	$578
	2009	1,627,969	886,094,559	0	886,094,559	544
	2008	1,605,757	754,568,783	21,472	754,590,255	470
	2007	1,515,582	663,493,759	2,189,509	665,683,268	439
	2006	1,736,611	616,430,101	38,146,660	654,576,761	377
	2005	1,501,809	622,318,795	0	622,318,795	414
	2004	1,491,394	605,755,973	276,768	606,032,741	406
	2003	1,531,147	587,526,797	66,124,885	653,651,682	427
	2002	2,018,443	361,417,265	782,554,572	1,143,971,837	567
	2001	1,971,183	301,310,149	905,421,565	1,206,731,714	612
Fiduciary:						
	2010	2,086			$6,994,012	$3,353
	2009	2,540			7,201,770	2,835
	2008	1,365			5,701,242	4,177
	2007	1,296			6,977,925	5,384
	2006	985			3,483,922	3,537
	2005	778			6,404,921	8,233
	2004	788			1,895,376	2,405
	2003	1,043			2,827,158	2,711
	2002	1,309			3,344,919	2,555
	2001	1,426			2,885,166	2,023
Corporate Income Tax:						
	2010	4,560			$91,686,992	$20,107
	2009	4,784			139,980,241	29,260
	2008	3,649			87,123,679	23,876
	2007	3,349			64,340,656	19,212
	2006	3,500			76,923,668	21,978
	2005	3,190			52,373,337	16,418
	2004	3,572			96,304,491	26,961
	2003	4,179	$104,924,364	$343,819	105,268,183	25,190
	2002	4,326	121,040,782	3,841,976	124,882,758	28,868
	2001	4,177			82,839,916	19,832

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 2006 to 2010

Non-Game Wildlife

Year	No. of donations	Amount	Average
2010	15,835	$173,332	$10.95
2009	18,954	210,200	11.09
2008	22,076	242,665	10.99
2007	23,190	244,748	10.55
2006	28,398	291,228	10.26

Special Olympics

Year	No. of donations	Amount	Average
2010	11,228	$116,105	$10.34
2009	12,980	139,097	10.72
2008	15,368	166,004	10.80
2007	16,361	170,329	10.41
2006	19,681	195,206	9.92

Domestic Abuse

Year	No. of donations	Amount	Average
2010	13,887	$141,468	$10.19
2009	16,588	176,729	10.65
2008	19,026	195,062	10.25
2007	20,450	211,548	10.34
2006	25,119	248,252	9.88

Homeless Prevention

Year	No. of donations	Amount	Average
2010	12,709	$135,599	$10.67
2009	14,977	162,059	10.82
2008	15,860	152,482	9.61
2007	16,816	164,609	9.79
2006	19,702	175,884	8.93

Western Slope Veterans' Cemetery

Year	No. of donations	Amount	Average
2010	5,235	$34,204	$6.53
2009	6,133	41,802	6.82
2008	8,016	52,062	6.49
2007	7,960	53,540	6.73
2006	9,292	57,766	6.22

Pet Overpopulation Fund

Year	No. of donations	Amount	Average
2010	14,330	$153,853	$10.74
2009	16,839	183,716	10.91
2008	20,831	226,117	10.85
2007	20,057	213,563	10.65
2006	21,968	210,864	9.60

Colorado Healthy Rivers Fund

Year	No. of donations	Amount	Average
2010	10,424	$88,585	$8.50
2009	11,611	97,482	8.40
2008	10,515	80,192	7.63
2007	10,601	83,003	7.83
2006	11,971	85,711	7.16

Alzheimer's Association Fund

Year	No. of donations	Amount	Average
2010	9,647	$91,893	$9.53
2009	11,715	117,685	10.05
2008	12,578	127,122	10.11
2007	12,295	121,807	9.91
2006	13,123	116,711	8.89

Military Family Relief Fund

Year	No. of donations	Amount	Average
2010	12,479	$187,799	$15.05
2009	14,779	213,982	14.48
2008	17,159	254,827	14.85
2007	16,418	229,126	13.96
2006	16,695	207,248	12.41

Multiple Sclerosis Fund

Year	No. of donations	Amount	Average
2010	7,661	$70,544	$9.21
2009	9,331	86,978	9.32
2008	11,404	116,656	10.23
2007	10,794	105,092	9.74

Colorado Breast and Women's Reproductive Cancer Fund

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

The Adult Stem Cell Cure Fund 1/

Year	No. of donations	Amount	Average
2010	8,033	$58,965	$7.34
2009	9,694	70,834	7.31

The 9Heath Fair Fund 1/

Year	No. of donations	Amount	Average
2010	6,756	$50,283	$7.44
2009	7,499	53,814	7.18

The Make-a-Wish Foundation of Colorado Fund 1/

Year	No. of donations	Amount	Average
2010	10,297	$95,768	$9.30

Totals 2/

Year	No. of donations	Amount	Average
2010	149,470	$1,494,679	$10.00
2009	170,673	1,717,033	10.06
2008	190,021	1,917,134	10.09
2007	189,036	1,834,464	9.70
2006	199,346	1,793,169	9.00

1/ This income tax checkoff is new and reflects collections from January 2010 through June 2010.

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 2001 to 2010 (millions of dollars)

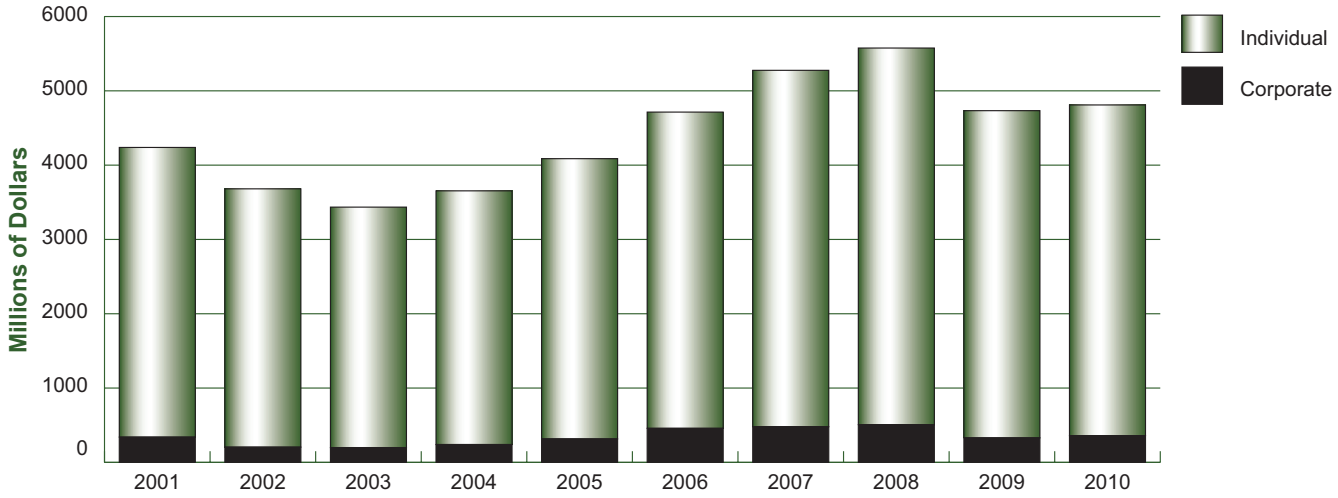
Year	Tax Withheld	Estimated Payments	Cash With Returns 1/	Gross Collections	Adjustments 2/	Refunds	Net Collections
Individual Tax 3/							
2010	$3,835.6	$571.2	$576.9	$4,983.7	$3.7	$890.0	$4,090.0
2009	3,919.9	862.8	522.8	5,305.5	13.2	888.9	4,403.4
2008	3,935.9	1,220.0	675.5	5,831.4	11.9	751.5	5,068.0
2007	3,685.2	1,177.2	608.6	5,471.0	8.2	666.9	4,795.9
2006	3,448.2	946.2	525.2	4,919.6	6.7	653.9	4,259.0
2005	3,240.1	735.5	425.9	4,401.5	6.7	624.1	3,770.7
2004	3,060.7	590.0	379.2	4,029.9	8.3	607.7	3,413.9
2003	2,976.9	528.0	361.7	3,866.5	5.3	625.4	3,235.8
2002	2,988.4	557.0	468.8	4,014.2	7.1	531.4	3,475.8
2001	3,138.1	733.0	565.1	4,436.2	5.0	533.1	3,898.2
Corporate Tax							
2010	$0.0	$351.8	$99.9	$451.7	$0.0	$91.7	$360.0
2009	0.0	406.6	63.3	470.0	0.4	140.0	329.6
2008	0.0	512.1	83.7	595.8	0.6	87.1	508.1
2007	0.0	483.5	60.5	544.0	0.2	64.3	479.5
2006	0.0	472.9	62.0	534.9	0.3	76.9	457.7
2005	0.0	320.6	48.0	368.5	0.3	52.4	315.8
2004	0.0	265.8	70.2	336.0	0.1	96.3	239.6
2003	0.0	262.8	41.2	304.0	0.1	105.2	198.7
2002	0.0	279.1	44.1	323.1	0.3	117.6	205.2
2001	0.0	352.9	70.1	423.0	0.1	82.8	340.1

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



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Individual	3,898	3,476	3,236	3,414	3,771	4,256	4,796	5,068	4,403	4,090
Corporate	340	205	199	240	316	458	480	508	330	360
Total	4,238	3,681	3,435	3,654	4,087	4,714	5,276	5,576	4,733	4,450

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Limited Stakes Gaming

Limited Stakes Gaming Fund Distribution 36

Revenue Distribution Resulting From Amendment 50..... 36

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

Limited Stakes Gaming Fund Distribution
Fiscal Years 2006 to 2010

	FY 2006	FY 2007	FY 2008	FY2009	FY2010
Limited Gaming Revenue	$108,017,575	$116,034,393	$112,074,885	$97,445,021	$110,809,510
Commission/Division Expenses	8,701,436	9,012,969	10,318,448	11,251,725	12,372,539
Total Amount Distributed	100,147,466	106,356,714	100,591,698	85,281,086	96,742,401
State General Fund	17,564,148	6,547,293	0	2,811,210	16,200,000
Local Government Gaming Impact Fund	6,509,585	6,913,186	6,538,460	5,543,271	3,772,780
Department of Transportation	0	5,259,411	14,292,757	10,127,274	0
Tourism Promotion Fund	19,000,000	19,676,799	20,107,662	15,578,699	14,208,015
State Historical Society	28,041,290	29,779,880	28,165,675	23,878,704	24,867,360
State Council on the Arts Cash Fund	1,500,000	1,553,432	1,587,447	1,200,026	1,121,726
Film Incentives Cash Fund	500,000	621,373	634,979	180,011	407,997
New Jobs Incentives Cash Fund	3,000,000	3,106,863	3,174,894	1,400,052	1,291,231
Bioscience Discovery Evaluation Grant Program	2,000,000	2,500,000	0	4,500,000	5,500,000
Clean Energy Fund		7,000,000	3,959,650	0	0
Office of Economic Development Film Commission				300,000	0
Innovative Higher Ed Research Fund				1,000,000	1,904,251
Limited Gaming Counties:					
Gilpin County	9,616,921	10,317,452	9,773,892	8,196,195	8,720,983
Teller County	2,400,775	2,445,354	2,297,112	2,037,536	1,936,457
Limited Gaming Cities:					
City of Black Hawk	7,110,170	7,530,055	7,172,188	6,056,663	6,516,136
Central City	903,931	1,067,821	972,722	773,499	751,350
City of Cripple Creek	2,000,646	2,037,795	1,914,260	1,697,946	1,613,714

Revenue Distribution Resulting From Amendment 50 1/
Fiscal Year 2010

Cities of Black Hawk, Central City, and Cripple Creek	793,040
Gilpin and Teller Counties	951,648
Community College System	6,185,713
Total Due to Extended Gaming Recipients	7,930,401

Limited Stakes Gaming Revenues and Expenditures 2/
Fiscal Year 2010

Limited Gaming Revenues	$110,809,510
Plus:	
Fiscal Year 2009 Escrow	3,031,507
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	12,372,539
Fiscal Year 2010 Escrow	4,726,076
Net Total Available for Distribution	**$96,742,401**

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

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

Lottery

Lottery Sales Distribution 38

Lottery Fund Distribution 38

Aggregate Lottery Fund Distribution 38

Lottery Sales Distribution–(millions of dollars)
Fiscal Years 2006 to 2010

	2006	2007	2008	2009	2010
Cash 5	$16.9	$17.4	$19.1	$20.8	$21.3
Lotto	38.3	39.8	41.1	43.6	41.6
Powerball	119.8	101.6	109.6	100.7	101.6
Scratch	293.8	297.1	336.0	328.3	328.1
Matchplay 1/					6.2
Megamillions 2/					2.4
Total	**$468.8**	**$455.9**	**$505.8**	**$493.4**	**$501.2**

1/ Matchplay began February 21, 2010.

2/ Megamillions began May 16, 2010.

Lottery Fund Distribution–(millions of dollars)
Fiscal Years 2006 to 2010

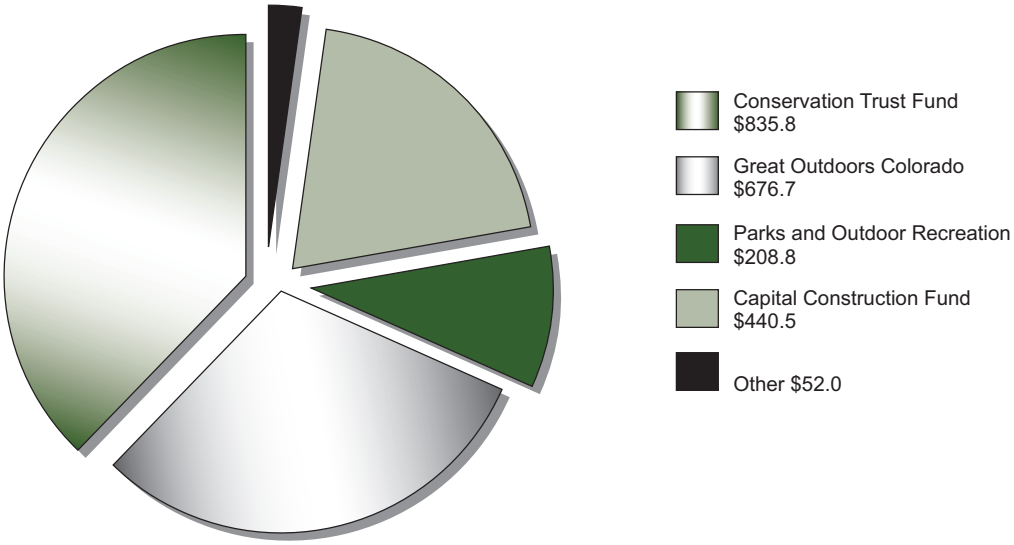
	2006	2007	2008	2009	2010
Conservation Trust Fund	$50.2	$47.6	$48.9	$47.8	$45.1
Great Outdoors Colorado	50.2	51.3	53.1	54.3	56.4
Parks & Outdoor Recreation	12.6	11.9	12.2	12.0	11.3
State Public School Fund /1	12.6	8.2	N/A	N/A	N/A
Lottery Contingency Reserve Fund /2	N/A	N/A	8.1	N/A	N/A
Public School Capital Construction Fund /3	N/A	N/A	N/A	5.5	0.1
General Fund	0.0	0.0	0.0	0.0	0.0
Capital Construction Fund	0.0	0.0	0.0	0.0	0.0
Totals	**$125.6**	**$119.0**	**$122.3**	**$119.6**	**$112.9**

1/ This fund existed from 2002-2007.

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

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

Aggregate Lottery Fund Distribution
Fiscal Years 1983 to 2010



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

Motor Fuels

State Motor Fuel Gallons and Receipts 40

State Motor Fuel Gallons and Receipts 1/
Fiscal Years 2007 to 2010

	Year	2007	2008	2009	2010
GASOLINE/GASOHOL	Gross Gallons	2,162,040,412	2,209,843,900	2,112,254,297	2,160,576,328
	Exemptions/Deductions	93,032,298	107,995,352	95,674,957	110,865,130
	Refunds	18,084,499	20,216,232	13,821,825	21,594,879
	Net Gallons	**2,050,923,615**	**2,081,632,316**	**2,002,757,515**	**2,028,116,319**
DIESEL	Gross Gallons	678,476,746	721,081,645	627,044,488	617,717,664
	Exemptions/Deductions	103,508,480	123,657,407	88,856,472	94,498,874
	Refunds	29,153,082	32,260,314	24,157,367	28,176,871
	Distributed to Other States	22,841,419	24,780,422	19,895,103	13,877,979
	Net Gallons	**545,815,184**	**565,163,924**	**514,030,649**	**495,041,919**
ALTERNATIVE FUELS	Gross Gallons	13,727,073	8,310,525	5,063,055	4,858,074
	Exemptions/Deductions	9,791,610	4,297,578	3,165,775	3,401,320
	Net Gallons	**3,935,463**	**4,012,947**	**1,897,280**	**1,456,754**
AVIATION GASOLINE	Gross Gallons	6,589,083	5,043,554	4,999,677	4,940,784
	Exemptions/Deductions	1,127,509	184,558	536,097	559,755
	Refunds	144,010	71,763	300,683	332,499
	Net Gallons	**5,317,564**	**4,787,233**	**4,162,897**	**4,048,530**
AVIATION JET FUEL	Gross Gallons	300,511,184	276,227,462	214,699,584	183,859,626
	Exemptions/Deductions	257,043,761	233,457,450	179,394,194	149,625,448
	Refunds	31,158,280	8,756,530	4,288,620	4,794,728
	Net Gallons	**12,309,143**	**34,013,482**	**31,016,770**	**29,439,450**
SUMMARY	Gross Gallons Total	3,161,344,498	3,220,507,086	2,964,061,101	2,971,952,476
	Exemptions/Deductions Total	464,503,657	469,592,346	367,627,495	358,950,527
	Refunds Total	78,539,872	61,304,839	42,568,495	54,898,977
	Distributed to Other States	22,841,419	24,780,422	19,895,103	13,877,979
	Net Gallons Total	**2,618,300,969**	**2,689,609,902**	**2,553,865,111**	**2,558,102,972**
RECEIPTS	Net Gasoline/Gasohol @22 cents	$480,159,622	$449,935,623	$438,245,772	$444,500,847
	Net Special Fuel @ 20.5 cents	123,364,946	116,794,105	104,836,721	103,348,301
	Net Aviation Gasoline @ 6 cents	266,677	260,436	212,128	215,576
	Net Aviation Jet Fuel @ 4 cents	856,055	1,397,754	1,242,428	1,073,790
	Net All Fuels Total	**$604,647,300**	**$568,387,918**	**$544,537,050**	**$549,138,514**

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.

Motor Vehicle

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Ports of Entry Collections, Clearings, Weighings, and Permits Issued

Fiscal Years 2006 to 2010

	2006	2007	2008	2009	2010
Number of Trucks Cleared	3,531,677	3,465,135	3,284,156	3,108,563	2,974,239
Number of Trucks Cleared AVI 1/	526,847	628,937	669,059	638,400	573,035
Number of Trucks Cleared AVI/WIM 2/	1,911,079	2,254,736	2,531,518	2,146,207	2,168,701
Total Number of Trucks Cleared	**5,969,603**	**6,348,808**	**6,484,733**	**5,893,170**	**5,715,975**

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

Number of Trucks Weighed	5,016,784	5,423,400	5,525,622	4,968,423	4,935,358
Special Fuel Permits	5,986	6,806	6,571	6,162	5,953
Number of Health and Brand Inspections	21,055	19,664	17,784	15,117	16,511
Hazardous Material Permits	1,299	1,426	1,372	1,253	1,055
60-Day Permits	359	208	330	253	228
72-Hour Permits	12,802	13,028	12,232	12,167	11,559

Collections, Clearings, Weighings, and Permits Issued By Port

Fiscal Year 2010

Port	Collections	Cleared	Weighed	60-Day	60-Day	72-Hour
Cortez	$396,629	204,869	113,699	0	0	896
Dumont	341,836	675,615	666,204		0	515
Fort Collins	597,265	1,033,968	983,875	2	2	1,531
Fort Morgan	392,238	696,136	568,328	2	2	1,264
Lamar	510,062	496,358	390,344	27	27	1,654
Limon	747,111	778,300	604,065	25	25	1,555
Loma	1,060,928	316,683	295,759	1	1	1,235
Loma-B 1/	287,288	176,888	74,350	0	0	151
Monument	329,094	855,872	814,883	0	0	631
Platteville	585,773	92,650	91,835	1	1	118
Trinidad	269,561	198,153	185,363	2	2	1,241
Trinidad-B 2/	6,165	94,691	92,645	0	0	49
Mobile Units	2,507,143	95,792	54,008	168	168	719
Total	**$8,031,092**	**$5,715,975**	**4,935,358**	**228**	**11,559**	**11,559**

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

Safety Inspection Activities–Fiscal Years 2006 to 2010

	2006	2007	2008	2009	2010
Safety Inspections	30,228	24,579	20,608	24,476	30,285
Fixed	24,864	19,308	15,419	18,211	23,436
Mobile	5,364	5,271	5,189	6,265	6,849
Safety Citations Issued	13,779	12,810	11,507	11,430	12,534
Fixed	10,798	6,390	7,086	7,209	7,857
Mobile	2,981	4,408	4,421	4,221	4,677
Number of Trucks/Drivers Placed Out-of-Service	12,938	10,719	9,295	9,920	10,708
Fixed	9,729	7,759	6,259	6,797	7,178
Mobile	3,209	2,960	3,036	3,123	3,530
Out-of-Service Safety Violations	19,955	22,886	19,796	17,678	19,476
Fixed	10,154	15,852	12,549	11,294	12,124
Mobile	9,801	7,034	7,247	6,384	7,352

International Registration Plan (IRP) Registrations and Collections

	Fiscal Year 2010
Total Number of Colorado-Based IRP Vehicles	19,663
Registration Fees Collected in Colorado that Remained in Colorado	$12,432,034
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	$39,300,333
Total IRP Collections for Colorado	$51,732,367

Traffic Penalty Assessments
Fiscal Years 2006 to 2010

	2006	2007	2008	2009	2010
Number of Penalty Assessments	187,679	180,904	184,712	171,735	156,265
Penalty Assessment Collections	$12,251,763	$11,669,084	$13,098,173	$21,063,780	$20,111,056

Motor Vehicle Titles Received
Fiscal Years 2006 to 2010

	2006	2007	2008	2009	2010
Title Applications Received	1,650,515	1,555,680	1,652,931	1,452,418	1,430,621
Title Revenues 1/	$8,775,139	$5,889,826	$5,266,538	$4,565,401	$4,479,655

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

Motor Vehicle Emissions Licenses and Collections
Fiscal Years 2006 to 2010

Licenses:	2006	2007	2008	2009	2010
Stations Licensed	312	78	73	74	77
Stations Renewed	126	38	44	56	39
Mechanics Licensed	1,781	481	495	467	493
Mechanics Renewed	332	138	137	147	182
Total Licenses in Force	**2,551**	**735**	**749**	**744**	**791**
Collections:					
Station Licenses	$3,376	$1,540	$670	$935	$715
Mechanic Licenses	12,655	6,625	4,305	3,855	3,820
Exempt Window Stickers	44,300	36,450	26,850	17,900	18,900
Vehicle Inspection Reports	306,993	264,143	224,429	218,323	232,982
Total Collections	**$367,324**	**$308,758**	**$256,254**	**$241,013**	**$256,417**

Emissions Penalty Assessment Collections
Fiscal Years 2006 to 2010

2006	2007	2008	2009	2010
$195,475	$386,025	$400,096	$231,054	$249,643

Driver Record Administration
Fiscal Years 2006 - 2010

Restraints Actions	2006	2007	2008	2009	2010
Excessive Points	14,447	11,432	11,949	15,405	13,842
Adult Impaired Driving Arrests	30,855	28,292	31,821	32,979	29,599
License on Hold by Another State	2,453	3,159	3,707	3,811	3,597
DUI Convictions	3,234	3,666	4,917	4,435	4,956
Habitual Traffic Offender	3,533	3,071	4,072	4,462	4,247
Accident Without Insurance	2,660	1,881	2,303	1,368	1,483
Driving Without Insurance	36,123	34,020	34,068	29,244	26,359
Vehicular Assault/Homicide	195	151	143	117	160
Controlled Substance Convictions 1/	7,326	7,369	5,659	6,110	246
Underage Drinking and Driving	2,329	2,065	2,490	2,219	2,027
Underage Buy/Possess Alcohol 1/	5,345	5,061	6,118	5,733	2,233
Child Support Arrears	19,975	20,468	19,760	18,692	17,234
Unpaid Ticket/Failure to Appear in Court	107,317	108,135	106,634	98,676	95,456
All Others	44,282	39,304	46,737	40,317	40,031
Total Restraints	**280,074**	**268,074**	**280,378**	**263,568**	**241,470**

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

License Reinstatements Tendered 2/	79,957	83,726	86,483	88,585	85,531
Reinstatement Fees Collected 3/	$4,797,409	$5,023,559	$5,188,993	$7,807,578	$8,105,236

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

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

Change of Address/Name	113,134	149,942	162,683	119,856	105,339

Driver Records					
Provided to Public	66,493	136,561	60,668	55,465	57,949
Provided to Courts	153,326	285,321	251,913	177,182	253,435

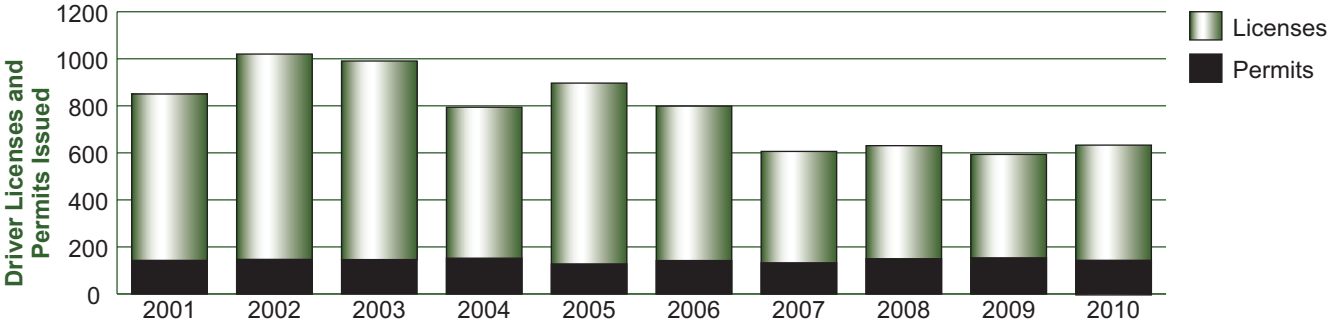
Driver License Administration
Fiscal Year 2010

Type of License Issued	State Offices	County Offices	Total
Adult License	446,377	75,825	522,202
Minor License	84,215	5,220	89,435
Motorcycle Only License	1	0	1
Commercial Driver License	35,692	1,052	36,744
Total Licenses Issued	**566,285**	**82,097**	**648,382**
Type of Permits Issued			
Adult	51,247	528	51,775
Minor	72,385	953	73,338
Motor Cycle Instruction Permits	7,454	185	7,639
Commercial Driver Instruction Permits	10,043	304	10,347
Total Permits Issued	**141,129**	**1,970**	**143,099**
Total Licenses and Permits Issued	**707,414**	**84,067**	**791,481**
Documents Issued			
Total IDs In Force As Of June 30, 2010			661,413
Total Permits In Force As Of September 27, 2010 1/			112,942
Total Regular Licenses In Force As Of June 30, 2010			3,610,553
Total CDL Licenses In Force As Of June 30, 2010			132,903

1/ June 30, 2010 data not available.

Endorsements/Miscellaneous			
Motorcycle Endorsements	43,296	6,266	49,562
Colorado I.D. Cards	102,927	8,970	111,897
Organ Donors	531,470	62,110	593,580
Change of Name/Address	20,104	839	20,943
Examinations			
Written Tests Passed	108,152	1,666	109,818
Written Tests Failed	55,670	727	56,397
Driver Road Tests Passed	63,582	1,443	65,025
Driver Road Tests Failed	9,481	110	9,591
Physical Referrals	6,187	707	6,894
Special Re-Examinations	2,814	17	2,831
Votor Registration	133,487	23,358	156,845
Internet Renewals - Driver's Licenses	21,138	0	21,138
Renewal by Mail	2,434	0	2,434
Motor Vehicle Records (DL Offices Only)	106,682	4,597	111,279

Driver License Activities–Fiscal Years 2001 to 2010



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Licenses	849,074	1,079,123	912,516	792,788	906,670	798,238	628,447	629,780	592,604	648,382
Permits	142,774	162,704	145,923	152,154	127,749	141,976	132,429	149,868	153,606	143,099

Motor Vehicle Hearings
Fiscal Years 2006 to 2010

Motor Vehicle Case Types and Counts	2006	2007	2008	2009	2010
Excessive Points	9,519	7,122	7,341	9,251	8,275
Express Consent	14,906	14,776	13,319	13,913	14,262
Drivers License Compact	158	139	134	121	160
DUI Convictions	1,923	1,628	1,916	1,779	490
Habitual Traffic Offender	699	629	776	854	283
Insurance Related Restraints	721	582	555	420	467
Vehicular Assault/Homicide	57	104	87	108	105
Controlled Substance/PDL	472	504	487	453	110
Underage Drinking and Driving 1/	368	408	0	0	0
Minor Buy/Possess Alcohol	32	39	32	34	36
Ignition Interlock 2/					1,347
CDL Restraints 2/					679
Other	1,985	7,267	9,824	7,284	1,110
Total	**30,840**	**33,198**	**34,471**	**34,217**	**27,324**

Other Hearings
Fiscal Years 2006 to 2010

Other Case Types					
Liquor Division	5	3	14	7	6
Racing Division	1	1	1	20	5
Tax	5	9	5	6	5
Tobacco	9	14	20	2	1
Emissions	1	0	3	2	4
CDL Testers	0	0	0	1	0
Automobile Salespersons	0	0	24	24	33
Total	**21**	**27**	**67**	**62**	**54**

Hearings Administration
Fiscal Years 2006 to 2010

Items Processed	2006	2007	2008	2009	2010
Subpoenas	2,147	2,300	2,122	2,166	2,226
Hearing Notices	40,488	48,514	41,668	48,636	36,885
Incoming Calls	46,484	42,916	40,928	37,199	41,882
Hearing Reschedules 3/					2,115
Transcript/Recording Requests 3/					567
Total	**89,119**	**93,730**	**84,718**	**88,001**	**83,675**

1/ Beginning 2008, Underage Drinking and Driving cases were no longer tracked as a separate category.
2/ Prior to FY2010 new case types due to legislative changes were tracked as "other".
3/ Hearing Reschedules and Transcript/Recording Requests were not tracked prior to FY2010.

Vehicle Registrations, License Fees, and Specific Ownership Tax by County

Calendar Year 2009

County	Registrations	License Fee 1/	Ownership Tax 2/	County	Registrations	License Fee 1/	Ownership Tax 2/
Adams	379,827	$28,654,504	$33,555,122	La Plata	67,802	$3,995,656	$5,770,937
Alamosa	18,727	1,179,980	1,173,480	Lake	9,744	566,183	571,228
Arapahoe	475,585	32,523,983	47,007,719	Larimer	315,262	16,962,938	24,471,681
Archuleta	18,791	1,101,570	1,426,969	Las Animas	21,876	1,455,851	2,068,180
Baca	7,545	392,158	386,261	Lincoln	7,788	417,841	430,030
Bent	6,111	309,788	288,898	Logan	26,241	1,474,771	1,617,820
Boulder	250,320	13,783,025	22,337,250	Mesa	180,119	11,429,479	17,259,387
Broomfield	48,280	2,692,511	5,069,479	Mineral	2,101	100,902	101,608
Chaffee	27,347	1,608,875	1,775,797	Moffat	20,941	1,310,415	1,680,051
Cheyenne	4,300	283,458	360,750	Montezuma	36,266	1,954,311	2,411,437
Clear Creek	15,373	887,090	1,193,399	Montrose	54,732	3,269,554	3,603,178
Conejos	12,414	649,799	633,788	Morgan	36,832	2,300,061	2,647,047
Costilla	5,843	299,596	253,043	Otero	23,794	1,268,847	1,225,373
Crowley	4,766	233,854	194,258	Ouray	7,910	442,367	606,154
Custer	8,299	503,650	541,802	Park	30,782	1,769,923	2,223,910
Delta	46,412	2,631,490	2,611,349	Phillips	7,334	421,949	519,609
Denver	464,477	28,664,710	39,349,692	Pitkin	22,065	1,455,851	2,823,759
Dolores	4,201	210,698	242,700	Prowers	16,893	931,883	953,524
Douglas	260,519	17,333,169	35,347,836	Pueblo	160,841	9,293,279	11,250,225
Eagle	61,181	3,925,643	7,009,723	Rio Blanco	13,270	931,091	1,540,371
El Paso	562,965	31,294,729	43,530,171	Rio Grande	18,565	1,112,011	1,213,412
Elbert	41,314	2,626,113	3,390,354	Routt	33,674	2,061,349	3,076,031
Fremont	54,786	3,040,629	3,288,466	Saguache	10,219	630,062	559,038
Garfield	74,841	5,667,778	8,214,054	San Juan	1,160	63,517	66,478
Gilpin	9,836	531,122	663,859	San Miguel	10,921	629,532	945,606
Grand	23,636	1,517,010	1,876,511	Sedgwick	4,211	227,203	226,056
Gunnison	21,987	1,228,987	1,546,550	Summit	34,280	2,210,361	3,563,768
Hinsdale	1,965	99,484	99,768	Teller	33,073	1,810,380	2,345,413
Huerfano	10,075	638,604	573,225	Washington	9,887	557,647	519,474
Jackson	3,606	226,360	228,321	Weld	287,615	18,914,089	24,634,182
Jefferson	528,478	30,214,504	48,698,975	Yuma	17,649	1,218,608	1,419,789
Kiowa	3,116	188,785	168,114	State Issued	30,499	N/A	N/A
Kit Carson	12,876	794,354	861,085	**TOTAL**	**5,024,145**	**$307,125,921**	**$436,243,524**

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

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

Registered Vehicles by Type and County

Calendar Year 2009

County	Bus	Dealer	Farm Truck/Tractor	GVW Truck/Trailer	Light Truck	Motorcycle	Motorhome
Adams	970	2,670	1,414	3,694	72,777	12,992	2,326
Alamosa	54	123	1,083	203	4,142	534	112
Arapahoe	893	4,528	814	1,083	62,898	14,437	1,954
Archuleta	45	13	270	153	4,061	642	152
Baca	39	20	1,829	54	1,125	140	33
Bent	23	11	809	36	1,229	134	54
Boulder	568	1,228	833	482	33,581	9,974	1,457
Broomfield	24	226	24	64	6,643	1,811	249
Chaffee	114	96	273	239	6,142	1,083	332
Cheyenne	27	3	898	66	759	85	12
Clear Creek	32	7	79	60	3,407	663	192
Conejos	64	22	1,487	26	2,537	327	49
Costilla	7	14	559	17	1,419	161	61
Crowley	15	12	543	37	980	100	45
Custer	14	11	345	66	1,978	290	88
Delta	73	173	1,493	291	9,664	1,273	476
Denver	1,850	2,274	18	2,839	63,444	11,355	1,254
Dolores	11	11	678	15	703	121	38
Douglas	461	823	1,288	645	32,910	9,795	1,191
Eagle	255	55	246	404	12,892	2,104	299
El Paso	1,270	3,645	2,490	2,159	88,028	22,480	4,315
Elbert	75	56	1,532	325	9,107	1,269	459
Fremont	137	175	1,339	378	10,845	2,376	673
Garfield	163	324	823	1,193	18,016	2,435	567
Gilpin	16	0	79	38	2,181	476	124
Grand	93	12	334	246	5,958	772	215
Gunnison	71	70	339	168	4,973	903	136
Hinsdale	4	7	25	18	389	75	12
Huerfano	2	2	394	97	2,568	264	92
Jackson	7	7	325	45	889	62	38
Jefferson	686	2,223	750	1,252	82,841	21,621	3,830
Kiowa	22	0	748	43	424	36	15
Kit Carson	41	76	2,241	122	2,495	304	59
La Plata	147	235	1,246	411	14,683	2,759	486
Lake	22	1	16	68	2,579	266	73
Larimer	522	1,658	2,210	935	54,330	12,719	2,485
Las Animas	52	74	1,338	230	5,664	648	139
Lincoln	29	32	1,256	46	1,339	189	83
Logan	66	262	2,503	135	4,998	763	172
Mesa	295	1,039	2,189	1,444	41,212	5,734	1,766
Mineral	4	0	23	17	475	61	14
Moffat	34	109	770	205	4,354	602	162
Montezuma	60	122	2,394	221	8,023	988	289
Montrose	98	237	1,896	405	11,161	1,609	497
Morgan	99	190	2,674	324	7,767	1,028	279
Otero	50	170	1,836	100	5,081	716	175
Ouray	15	0	172	39	1,776	398	78
Park	42	10	226	113	7,695	1,294	481
Phillips	21	1	1,239	39	1,292	234	43
Pitkin	86	0	161	101	3,252	1,237	119
Prowers	55	295	1,765	118	3,646	423	95
Pueblo	306	1,106	1,678	794	35,066	5,760	1,305
Rio Blanco	39	16	710	194	3,709	273	68
Rio Grande	59	36	1,536	141	3,803	507	122
Routt	163	64	758	344	7,068	1,309	249
Saguache	27	0	1,192	78	2,371	258	72
San Juan	3	0	0	4	334	71	17
San Miguel	29	9	208	95	2,408	595	74
Sedgwick	11	18	680	24	767	73	29
Summit	185	73	29	312	7,199	1,288	295
Teller	54	32	198	124	6,494	1,524	473
Washington	32	9	2,542	66	1,112	226	41
Weld	387	1,577	7,849	2,614	61,269	9,570	2,246
Yuma	39	131	2,809	183	3,468	420	66
State Issued	106	0	31	468	7,726	279	281
Totals	**11,263**	**26,423**	**70,536**	**26,950**	**874,126**	**174,915**	**33,683**

Detail: Registered Vehicles by Type and County

Calendar Year 2009

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	232,356	16	2,257	7,389	813	40,153	379,827
Alamosa	8,366	0	182	321	23	3,584	18,727
Arapahoe	349,947	3	2,307	5,557	201	30,963	475,585
Archuleta	7,647	9	933	455	10	4,401	18,791
Baca	2,307	1	16	109	7	1,865	7,545
Bent	2,365	0	26	38	0	1,386	6,111
Boulder	180,968	0	723	1,599	160	18,747	250,320
Broomfield	35,415	0	201	264	20	3,339	48,280
Chaffee	12,312	0	453	360	40	5,903	27,347
Cheyenne	1,217	3	13	123	10	1,084	4,300
Clear Creek	8,608	0	204	136	15	1,970	15,373
Conejos	5,089	0	47	24	4	2,738	12,414
Costilla	2,517	0	19	14	0	1,055	5,843
Crowley	1,854	0	24	49	3	1,104	4,766
Custer	3,101	0	73	147	19	2,167	8,299
Delta	19,038	11	2,326	303	26	11,265	46,412
Denver	359,551	0	671	3,266	237	17,718	464,477
Dolores	1,365	3	66	33	0	1,157	4,201
Douglas	185,810	44	1,184	2,763	94	23,511	260,519
Eagle	37,236	1	209	726	78	6,676	61,181
El Paso	372,122	35	6,908	5,755	443	53,315	562,965
Elbert	17,680	0	484	680	8	9,639	41,314
Fremont	24,952	2	1,972	1,004	47	10,886	54,786
Garfield	34,206	22	1,573	2,287	135	13,097	74,841
Gilpin	5,204	0	182	143	0	1,393	9,836
Grand	10,213	7	194	585	53	4,954	23,636
Gunnison	9,939	2	521	271	19	4,575	21,987
Hinsdale	891	0	8	30	0	506	1,965
Huerfano	4,391	0	51	108	9	2,097	10,075
Jackson	1,053	3	44	73	8	1,052	3,606
Jefferson	354,832	0	5,254	3,947	108	51,134	528,478
Kiowa	855	0	11	47	2	913	3,116
Kit Carson	4,459	10	42	151	14	2,862	12,876
La Plata	31,418	35	1,949	1,525	36	12,872	67,802
Lake	5,015	0	183	72	16	1,433	9,744
Larimer	192,341	19	4,346	3,970	177	39,550	315,262
Las Animas	9,094	0	64	568	34	3,971	21,876
Lincoln	2,944	8	30	64	1	1,767	7,788
Logan	11,902	3	118	266	23	5,030	26,241
Mesa	84,930	5	3,429	4,356	118	33,602	180,119
Mineral	870	1	18	12	0	606	2,101
Moffat	7,438	0	1,410	454	15	5,388	20,941
Montezuma	14,370	12	353	541	4	8,889	36,266
Montrose	23,457	18	2,511	615	60	12,168	54,732
Morgan	16,465	12	408	672	27	6,887	36,832
Otero	11,005	15	180	153	6	4,307	23,794
Ouray	3,635	0	84	93	2	1,618	7,910
Park	14,342	0	250	143	37	6,149	30,782
Phillips	2,716	10	8	33	6	1,692	7,334
Pitkin	14,820	0	31	199	4	2,055	22,065
Prowers	6,769	2	143	279	5	3,298	16,893
Pueblo	89,484	37	1,478	2,017	145	21,665	160,841
Rio Blanco	3,667	7	193	817	6	3,571	13,270
Rio Grande	7,394	23	484	176	29	4,255	18,565
Routt	15,999	10	863	746	48	6,053	33,674
Saguache	3,832	0	44	39	9	2,297	10,219
San Juan	518	0	15	18	1	179	1,160
San Miguel	5,500	0	41	251	17	1,694	10,921
Sedgwick	1,633	3	12	44	0	917	4,211
Summit	20,088	0	70	654	49	4,038	34,280
Teller	16,857	0	1,107	213	30	5,967	33,073
Washington	3,251	10	25	96	9	2,468	9,887
Weld	153,307	3	2,099	5,179	430	41,085	287,615
Yuma	5,866	5	27	281	24	4,330	17,649
State Issued	19,861	1	53	425	0	1,268	30,499
Totals	**3,098,654**	**411**	**51,204**	**63,728**	**3,974**	**588,278**	**5,024,145**

Vehicle Registrations by Plate Type
Calendar Year 2009

Plate Type	Number of Plates
10th Mountain Division	12,040
Agriculture & Natural Resources	1,883
Air Force Academy	340
Air Force Commemmorative	13,432
Air Force Cross	4
Always Buy Colorado	276
American Indian	1,699
Boy Scouts	243
Breast Cancer Awareness	29,815
Bronze Star	932
Bronze Star Valor	124
Bus	38,256
Call Letters	2,420
City	17,802
Collector	99,084
Colorado Carbon Fund	434
Colorado College	696
Colorado Horse Development Authority	846
Colorado National Guard	811
Colorado School of Mines	1,483
Colorado State University	3,906
Columbine	118,059
County	17,629
Dealer Demo	14,551
Dealer Full Use	7,145
Dealer In-Transit	3,624
Dealer Motorcycle	828
Dealer Motorcycle Full Use	275
Denver Broncos	9,177
Denver Firefighters	1,351
Disabled Veteran	14,656
Distinguished Service Cross	3
Fallen Air Force	5
Fallen Army	74
Fallen Coast Guard	0
Fallen Marines	18
Fallen Navy	14
Firefighter	16,674
Fleets	9,637
Former Prisoner of War	288
Greyhound Lovers	4,307
Honorably Discharged Veteran	55,718
Horseless Carriage	3,065
Italian - American Heritage	1,494
Kids First	1,070
Knights of Columbus	804
Korean War Veteran	683
Light Truck Designer	32,968
Light Truck Designer Personalized	2,204
Low Speed Electric	65
Masonic Family	1,524
Medal of Honor	4
Mesa State College	602
Metro State College	859
Naval Reserve	641
Navy Cross	5
Neighborhood Electric	43
NORAD Command Commemorative	907
Passenger Designer	156,086
Passenger Designer Personalized	12,289
Passenger Regular	3,469,197
Passenger Regular Personalized	40,827
Pearl Harbor Survivor	71
Persons with Disabilities	43,502
Pioneer	34,639
Political Delegation	52
Protective Order of Elks	947
Purple Heart	4,133
Raptor	3,035
Regis University	580
Rental	37,183
Rotary Club	4
Share the Road	3,462
Silver Star	108
Street Rod	894
Special Mobile Machinery / Exempt	58,493
State of Colorado	7,656
Support Public Education	656
Support the Troops	4,404
Trailer	490,666
Trailer Camper	61,466
U.S. Air Force	2,143
U.S. Army	7,611
U.S. Army Fourth Infantry Division	214
U.S. Army Special Forces	242
U.S. Coast Guard	369
U.S. Marine Corps	12,475
U.S. Navy	2,917
U.S. Olympic Committee	28
University of Colorado	9,301
University of Denver	908
University of Northern Colorado	1,299
University of Southern Colorado	0
Vietnam War Veteran	8,198
Western State College	593
Total	**5,024,145**

Online Web Portal Services

Portal Transaction Data 52

Portal Transaction Data

Fiscal Years 2009 to 2010

Service/Product	2009 Transactions	2009 Amount Collected	2010 Transactions	2010 Amount Collected
Motor Vehicles				
Driver's License				
Driver License / I.D. Card Renewals	4,720	$97,122	21,597	$452,938
PayPort 1/				
County Motor Vehicle Offices	4,839	$618,182	232,495	$37,768,236
Motor Carrier Services - Port of Entry	797	99,146	7,215	$1,535,714
Total Payport	**5,636**	**$717,328**	**239,710**	**$39,303,950**

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

Vehicle Registrations				
Online Vehicle Registration Renewals	265,279	$33,225,026	312,524	$47,164,962
Total Online Motor Vehicle Transactions	**275,635**	**$34,039,476**	**573,831**	**$86,921,850**
Enforcement Division				
Auto Industry				
Automobile Salespersons Licenses	86	$6,880	113	$16,950
Limited Stakes Gaming				
Gambling Intercept	359	$516,224	227	$329,002
Total Online Enforcement Transactions	**445**	**$523,104**	**340**	**$345,952**
Taxpayer Service Division				
Online Tax Payments				
Individual Income Taxes				
Income tax payment	17,616	$5,892,492	20,479	$7,571,878
NetFile return payment	4,279	1,191,833	7,253	1,915,850
Estimated income tax payment	3,090	3,620,752	5,108	6,600,303
Extension payment	719	967,437	1,502	840,926
Delinquent income tax payment	21,347	5,031,700	32,445	7,840,348
Corporate Income Taxes				
Income tax payment	210	$243,692	526	$866,865
Estimated income tax payment	173	3,775,879	469	10,228,228
Extension payment	58	1,092,051	107	1,572,196
Fiduciary Income taxes				
Income tax payment	12	$14,842	23	$9,613
Sales 1/				
Electronic sales tax remittance			5,632	$7,501,009
Total Online Income & Sales Tax Transactions	**47,504**	**$21,830,678**	**73,544**	**$44,947,216**
Total Online Portal Transactions	**323,584**	**$56,393,258**	**647,715**	**$132,215,018**

1/ Service became available during FY10.

Racing Events

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Licensed Racetracks 54

Licensed Off-Track Betting 54

Pari-Mutuel Comparative Data
Calendar Years 2005 to 2009

Number of Live Racing Days	2005	2006	2007	2008	2009
Horse Racing	37	39	35	36	36
Greyhound Racing	263	276	259	126	0
Total	**300**	**315**	**294**	**162**	**36**

Pari-Mutuel Sales 1/					
Horse Racing	$65,211,651	$63,999,748	$61,811,342	$59,674,385	$50,162,287
Greyhound Racing	94,245,504	85,213,814	65,297,424	31,081,863	14,054,240
Total	**$159,457,155**	**$149,213,562**	**$127,108,766**	**$90,756,248**	**$64,216,527**

State Pari-Mutuel Tax Collections					
Horse Racing	$483,866	$485,798	$468,481	$447,181	$365,452
Greyhound Racing	3,067,060	2,749,470	2,324,295	1,121,420	105,407
Total	**$3,550,926**	**$3,235,268**	**$2,792,776**	**$1,568,600**	**$470,859**

1/ Includes off-track-betting figures

Licensed Racetracks

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

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

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

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

Softball Country
2101 West 64th Avenue
Denver, CO 80221

Sales and Use Tax

State Sales and Use Tax Net Collections 56

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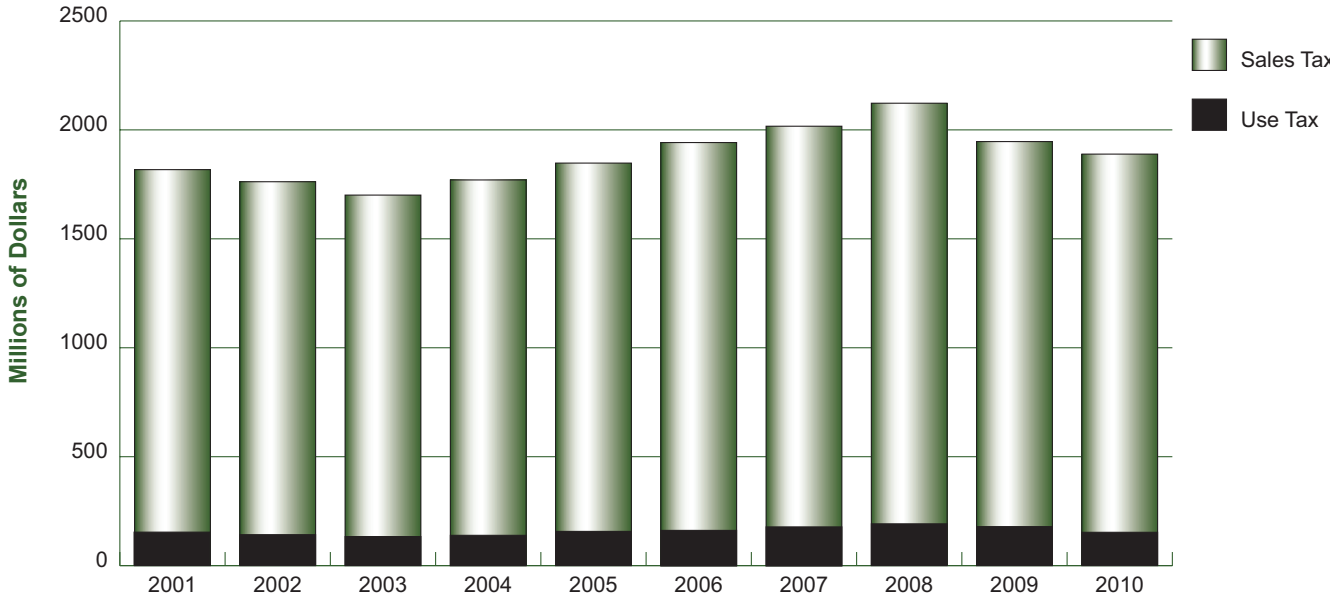
State Sales and Use Tax Net Collections
Fiscal Years 2001 to 2010
(thousands of dollars)

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2010	$1,888,763	$68,224	$82,427	$2,039,414	-4.0%
2009	1,946,343	83,870	93,458	2,123,671	-8.2
2008	2,122,444	89,958	100,329	2,312,731	5.3
2007	2,016,814	84,809	94,570	2,196,193	4.3
2006	1,941,754	79,271	84,023	2,105,048	5.1
2005	1,847,623	82,388	73,054	2,003,065	4.9
2004	1,770,247	72,636	66,363	1,909,246	4.1
2003	1,700,723	67,478	64,999	1,833,200	-3.6
2002	1,762,037	73,841	66,093	1,901,971	-3.5
2001	1,817,451	78,024	74,732	1,970,207	6.5

Net Sales and Use Tax Collections
Fiscal Years 2001 to 2010



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Use Tax	152.8	139.9	132.5	139.0	155.4	163.3	179.4	190.3	177.3	150.7
Sales Tax	1,817.5	1,762.0	1,700.7	1,770.2	1,847.6	1,941.8	2,016.8	2,122.4	1,946.3	1,888.8

General State Sales Statistics By Business Class

Fiscal Year 2010
(thousands of dollars)

Business Class	No. of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Agriculture, Forestry & Fisheries	3,787	$1,079,588	$268,822	$71,502	$2,075
Mining	5,543	3,079,160	2,327,922	850,362	24,659
Public Utilities	10,177	9,671,372	7,122,556	2,225,170	64,526
Construction Trades	33,065	3,118,751	2,585,563	683,925	19,830
Manufacturing	96,062	19,875,649	8,817,886	2,625,287	76,126
Wholesale Trade	72,331	32,601,504	11,802,341	3,550,993	102,973
Retail Trade					
Motor Vehicles and Auto Parts	33,038	14,085,770	10,686,802	7,078,188	205,262
Furniture and Home Furnishings	25,625	2,033,836	1,883,484	1,432,056	41,527
Electronics and Appliance Stores	17,840	2,650,336	2,022,590	1,537,121	44,576
Building Materials/Improvement/Nurseries	21,995	4,755,690	4,242,888	3,627,920	105,208
Food & Beverage Stores	47,074	13,298,075	13,098,841	3,823,993	110,894
Health/Personal Care Stores	24,368	2,529,962	2,419,193	789,082	22,883
Service Stations	13,417	4,548,551	4,422,770	595,711	17,272
Clothing/Accessory Stores	38,328	3,079,890	2,964,701	2,629,031	76,237
Sporting Goods/Hobby/Book/Music Stores	32,364	2,503,412	2,352,161	1,859,963	53,938
General Merchandisers/Warehouse Stores	10,361	11,187,460	10,973,320	6,686,985	193,922
Miscellanous Stores	53,398	2,547,816	2,228,280	1,640,185	47,562
Non-Store Retailers	68,106	3,149,930	2,947,284	432,374	12,539
Transportation & Warehousing	3,831	1,262,892	536,842	106,255	3,082
Information Producers/Distributors	167,660	7,743,857	7,172,732	3,928,853	113,925
Finance and Insurance	35,443	3,322,115	3,061,632	874,272	25,353
Real Estate, Rental, & Leasing Services	84,376	3,185,468	2,854,775	2,144,737	62,187
Professional, Scientific, & Technical Services	64,231	11,093,687	5,977,112	958,808	27,801
Bus., Admin., Support, Waste/Remediation Services	24,102	2,410,620	1,851,679	383,836	11,128
Educational Services	5,914	488,130	461,168	109,300	3,169
Health Care and Social Assistance Services	16,018	5,918,998	5,828,922	148,110	4,295
Arts, Entertainment, & Recreation Services	17,230	964,951	913,465	388,327	11,260
Hotel and Other Accommodation Services	21,282	2,616,818	2,586,578	2,184,381	63,346
Food and Drinking Services	130,911	8,156,896	8,060,043	7,300,263	211,695
Other Personal Services	86,316	3,868,633	3,470,471	1,397,156	40,512
Government Services/Non-classifiable Entities	6,290	264,678	251,855	100,748	2,922
State Total - Fiscal Year 2010	**1,270,483**	**$187,094,495**	**$136,194,678**	**$62,164,894**	**$1,802,684**
State Total - Fiscal Year 2009	**1,261,708**	**198,814,593**	**143,072,484**	**64,811,812**	**1,832,957**
Percentage Change	**0.7%**	**-5.9%**	**-4.8%**	**-4.1%**	**-1.7%**

Retail Sales by County

Calendar Years 2005 to 2009 (thousands of dollars)

County	2005	2006	2007	2008	2009
Adams	$10,826,141	$12,232,719	$14,135,727	$15,759,637	$12,992,523
Alamosa	368,345	413,157	428,366	452,567	463,684
Arapahoe	16,005,214	17,362,152	18,429,237	17,540,366	16,121,603
Archuleta	217,248	246,656	262,083	260,592	224,463
Baca	46,083	53,936	58,407	68,062	52,611
Bent	35,332	41,620	38,265	43,135	40,344
Boulder	7,104,124	7,570,428	8,723,590	8,771,113	7,975,230
Broomfield	1,454,981	1,565,042	1,708,633	1,629,809	1,493,808
Chaffee	366,838	406,450	424,020	433,603	384,484
Cheyenne	47,475	61,687	74,658	89,797	62,800
Clear Creek	146,889	169,727	173,938	169,134	140,231
Conejos	47,760	49,231	52,354	55,591	49,110
Costilla	17,819	21,569	21,541	24,356	21,948
Crowley	23,334	24,572	25,253	27,965	24,301
Custer	36,331	43,101	45,960	48,218	43,586
Delta	534,697	595,207	714,666	693,449	531,369
Denver	20,222,493	23,355,409	25,295,359	26,534,640	22,947,004
Dolores	28,958	29,887	30,402	26,760	21,477
Douglas	5,736,257	6,022,512	6,515,134	6,514,363	6,141,002
Eagle	1,907,707	2,145,192	2,370,414	2,354,652	1,876,486
El Paso	11,917,012	12,559,393	13,798,635	13,654,292	12,584,293
Elbert	162,094	175,716	185,410	193,944	175,314
Fremont	544,105	600,041	613,202	609,185	565,534
Garfield	1,665,505	2,128,403	2,551,178	2,790,745	2,040,466
Gilpin	69,583	93,354	84,706	78,684	77,957
Grand	417,227	490,487	518,986	511,551	435,096
Gunnison	517,141	578,073	806,269	872,345	762,281
Hinsdale	14,270	15,848	16,592	17,314	16,138
Huerfano	76,954	87,031	90,143	98,896	84,570
Jackson	20,834	23,550	26,737	32,483	25,527
Jefferson	12,146,105	12,625,805	13,381,056	13,320,627	11,920,190
Kiowa	23,464	19,449	30,592	33,839	26,156
Kit Carson	194,403	212,893	255,358	283,695	265,076
La Plata	1,322,903	1,481,913	1,614,067	1,865,384	1,750,897
Lake	77,953	89,538	97,407	109,055	86,083
Larimer	6,264,821	6,659,003	7,169,111	7,299,775	6,687,235
Las Animas	321,350	334,643	377,270	383,823	292,527
Lincoln	149,319	168,438	191,941	246,880	170,065
Logan	470,295	516,876	656,141	571,280	509,843
Mesa	3,752,267	4,448,592	5,084,539	5,414,230	3,999,426
Mineral	21,375	25,440	24,668	26,483	27,018
Moffat	261,666	290,942	316,757	348,242	329,220
Montezuma	686,322	766,553	725,451	622,248	540,119
Montrose	909,008	1,013,829	1,062,969	1,091,112	906,429
Morgan	500,872	504,529	572,027	602,947	531,843
Otero	376,415	360,076	391,593	431,099	412,997
Ouray	59,831	66,195	74,755	75,056	66,878
Park	111,909	119,105	133,062	126,645	118,813
Phillips	140,742	142,968	194,045	305,853	257,315
Pitkin	975,914	1,209,559	1,284,645	1,316,125	1,170,988
Prowers	246,846	254,400	275,449	308,332	300,655
Pueblo	2,912,814	3,168,827	3,823,301	3,909,603	3,732,589
Rio Blanco	465,970	546,003	546,411	843,153	602,207
Rio Grande	232,828	253,260	273,497	312,191	274,711
Routt	716,366	857,715	969,706	989,434	787,967
Saguache	50,171	57,716	60,743	70,142	63,274
San Juan	16,458	18,647	20,479	20,035	21,141
San Miguel	242,181	282,324	288,436	299,290	244,610
Sedgwick	49,832	51,657	67,936	63,395	46,959
Summit	1,179,399	1,359,628	1,496,512	1,466,110	1,279,808
Teller	280,052	293,491	325,359	355,321	328,629
Washington	71,551	70,826	78,498	91,409	79,003
Weld	5,034,982	5,474,856	6,035,003	6,161,095	5,290,278
Yuma	207,264	243,705	253,316	294,582	246,994
Out of State	2,378,571	2,540,020	2,538,859	2,793,508	2,424,460
State Total	**$123,430,970**	**$135,691,571**	**$148,910,824**	**$152,809,246**	**$134,167,643**

Retail Trade Sales by County

Calendar Years 2005 to 2009 (thousands of dollars)

County	2005	2006	2007	2008	2009
Adams	$4,708,718	$5,657,497	$6,167,887	$6,596,152	$5,671,919
Alamosa	239,242	264,970	278,731	298,615	307,245
Arapahoe	8,631,557	8,132,431	8,451,401	7,934,303	7,218,191
Archuleta	114,368	126,657	137,540	132,388	108,685
Baca	31,472	32,407	34,959	36,750	31,432
Bent	21,137	24,245	24,026	25,563	22,065
Boulder	3,402,530	3,579,945	3,871,505	3,811,165	3,456,275
Broomfield	918,345	924,020	994,138	931,960	876,604
Chaffee	207,660	225,926	242,997	251,348	219,878
Cheyenne	12,722	15,078	17,406	20,282	12,025
Clear Creek	69,680	77,795	82,746	83,844	61,782
Conejos	29,151	33,526	36,419	38,362	33,392
Costilla	8,571	9,464	9,869	10,818	9,182
Crowley	13,600	13,970	15,268	16,208	12,659
Custer	20,318	22,080	23,614	23,969	20,682
Delta	249,617	272,447	306,539	323,951	271,591
Denver	6,705,310	8,089,879	8,638,981	8,677,734	6,966,724
Dolores	20,203	21,555	19,907	15,739	12,980
Douglas	3,403,613	3,578,059	3,881,373	3,747,874	3,409,498
Eagle	794,832	880,406	1,007,117	989,168	813,669
El Paso	6,473,880	6,770,239	7,146,140	6,910,752	6,450,442
Elbert	88,704	92,753	97,204	102,448	92,469
Fremont	335,013	360,885	360,679	354,309	326,267
Garfield	867,413	1,054,394	1,196,537	1,255,664	905,863
Gilpin	9,266	9,669	8,783	9,610	8,938
Grand	168,613	182,956	198,465	185,022	150,034
Gunnison	190,797	207,947	206,327	182,196	161,261
Hinsdale	6,761	7,398	8,171	8,469	7,226
Huerfano	44,241	49,536	50,871	58,447	49,415
Jackson	9,067	10,367	12,399	13,664	11,076
Jefferson	6,823,370	7,157,194	7,454,992	7,277,156	6,539,310
Kiowa	8,400	8,092	8,641	9,173	8,658
Kit Carson	63,447	64,146	69,548	72,224	64,744
La Plata	700,249	768,171	805,511	797,500	683,608
Lake	48,044	52,884	54,459	58,681	38,447
Larimer	3,466,797	3,628,831	3,863,498	3,823,022	3,456,103
Las Animas	183,609	186,761	174,697	174,438	145,124
Lincoln	87,018	101,354	103,687	134,928	94,110
Logan	219,130	234,593	258,520	262,156	234,399
Mesa	1,877,101	2,102,947	2,373,966	2,357,894	1,889,169
Mineral	5,353	5,782	6,355	6,649	6,124
Moffat	134,684	149,880	161,512	172,141	174,596
Montezuma	300,249	321,142	342,160	344,223	294,649
Montrose	506,334	553,032	599,597	598,273	506,928
Morgan	211,546	230,268	237,957	259,432	231,083
Otero	166,975	158,584	165,259	163,293	168,297
Ouray	23,402	26,647	30,340	28,768	25,873
Park	50,618	58,477	65,576	63,424	57,703
Phillips	18,523	19,106	16,468	17,684	15,362
Pitkin	399,115	428,357	424,559	397,072	316,586
Prowers	129,345	131,497	143,641	154,563	133,655
Pueblo	1,513,186	1,588,437	1,730,110	1,692,109	1,644,372
Rio Blanco	36,699	55,938	66,969	67,094	47,884
Rio Grande	76,108	82,487	82,718	82,493	71,898
Routt	351,263	406,583	447,823	414,454	336,076
Saguache	22,707	22,785	21,542	23,923	22,178
San Juan	6,507	6,879	7,305	7,880	7,580
San Miguel	93,114	94,536	104,241	102,958	83,410
Sedgwick	30,515	32,142	36,175	39,723	28,695
Summit	552,118	592,464	645,189	620,375	539,721
Teller	135,862	149,172	177,598	204,273	184,738
Washington	28,266	25,901	22,590	20,847	13,739
Weld	2,252,406	2,404,953	2,612,843	2,649,140	2,223,026
Yuma	83,742	100,057	109,931	121,072	97,980
Out of State	346,213	314,892	378,100	416,435	391,004
State Total	**$58,748,416**	**$62,993,472**	**$67,332,076**	**$66,682,244**	**$58,476,298**

State Sales Tax Statistics by County

Fiscal Year 2010 (thousands of dollars)

County	Number of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Adams	81,363	19,125,389	13,118,272	5,166,611	149,824
Alamosa	6,818	549,252	478,736	202,948	5,886
Arapahoe	108,322	24,580,978	16,526,463	7,296,678	211,593
Archuleta	6,121	234,203	223,367	114,319	3,315
Baca	2,840	59,443	57,886	17,215	499
Bent	2,395	42,636	41,174	16,015	464
Boulder	76,135	10,647,015	8,109,166	3,494,291	101,330
Broomfield	13,143	2,228,853	1,511,170	903,136	26,190
Chaffee	11,536	434,432	397,667	207,207	6,008
Cheyenne	1,981	72,442	68,661	26,863	779
Clear Creek	7,212	160,465	147,389	62,180	1,804
Conejos	3,407	65,586	50,102	22,225	644
Costilla	2,480	25,895	23,886	9,028	262
Crowley	2,088	25,740	23,650	11,498	333
Custer	3,625	50,719	45,849	19,876	576
Delta	13,702	691,128	594,801	219,781	6,374
Denver	112,047	35,392,327	23,649,826	10,462,930	303,409
Dolores	1,411	26,681	21,243	7,942	230
Douglas	55,334	7,188,173	6,261,570	3,399,619	98,583
Eagle	30,291	1,988,608	1,842,191	1,132,488	32,841
El Paso	99,364	17,297,513	12,797,228	6,341,931	183,903
Elbert	7,938	228,334	189,636	75,942	2,202
Fremont	12,207	683,406	573,586	264,335	7,665
Garfield	27,394	2,228,641	2,008,876	947,445	27,474
Gilpin	3,279	89,435	83,134	50,744	1,471
Grand	14,448	463,998	425,507	226,042	6,555
Gunnison	11,295	792,265	771,792	198,764	5,764
Hinsdale	1,462	16,930	15,960	10,410	302
Huerfano	4,581	101,594	88,831	33,751	979
Jackson	1,740	25,034	24,318	12,334	358
Jefferson	105,868	15,354,706	12,195,716	6,038,358	175,103
Kiowa	1,134	23,402	22,954	4,409	128
Kit Carson	5,414	305,765	271,692	83,515	2,422
La Plata	19,814	2,029,625	1,784,809	694,381	20,137
Lake	3,621	89,568	86,440	43,676	1,266
Larimer	70,614	8,835,714	6,875,832	3,427,877	99,407
Las Animas	6,580	323,988	292,447	129,493	3,755
Lincoln	4,211	180,921	174,589	48,715	1,413
Logan	8,496	639,204	490,780	197,482	5,727
Mesa	37,649	5,299,412	3,888,939	1,992,834	57,791
Mineral	1,533	27,393	26,711	13,124	381
Moffat	7,148	348,167	318,708	165,896	4,811
Montezuma	10,234	637,599	550,928	257,659	7,472
Montrose	15,029	1,027,365	898,354	457,099	13,255
Morgan	10,954	650,337	541,262	227,174	6,588
Otero	8,558	475,226	430,599	132,631	3,846
Ouray	4,357	77,188	67,671	41,515	1,204
Park	6,857	132,000	123,439	54,758	1,588
Phillips	3,551	253,954	243,073	29,188	846
Pitkin	14,991	1,219,124	1,172,773	567,283	16,451
Prowers	6,535	343,510	300,693	106,569	3,090
Pueblo	29,540	4,432,963	3,465,945	1,581,749	45,866
Rio Blanco	4,275	618,945	534,546	159,531	4,625
Rio Grande	7,656	436,448	270,156	91,927	2,666
Routt	15,394	833,800	750,854	407,986	11,832
Saguache	3,711	66,142	61,721	19,261	558
San Juan	1,522	20,743	19,689	12,134	352
San Miguel	7,803	251,495	240,732	150,618	4,367
Sedgwick	2,545	53,876	49,764	14,249	413
Summit	25,355	1,602,424	1,290,167	788,668	22,870
Teller	9,225	350,788	332,959	154,527	4,481
Washington	3,318	84,232	81,623	21,829	635
Weld	64,298	7,991,996	5,405,008	1,996,738	57,900
Yuma	6,240	304,323	253,160	93,132	2,700
Out Of State	10,493	6,255,040	2,508,008	1,004,359	29,121
Totals	**1,270,482**	**$187,094,495**	**$136,194,677**	**$62,164,894**	**$1,802,677**

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

Fiscal Year 2010

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Adams		**$19,125,389,632**	**$13,118,270,576**	**$5,166,611,341**	**$149,823,115**
	Arvada	194,743,460	146,076,060	40,121,379	1,163,520
	Aurora	3,682,854,676	1,769,649,108	639,696,724	18,551,205
	Bennett	58,612,418	55,284,830	15,804,655	458,335
	Brighton	1,168,192,372	1,081,949,525	499,646,483	14,489,725
	Commerce City	3,806,363,518	2,699,020,289	450,918,862	13,076,647
	Federal Heights	302,141,159	230,306,198	123,523,517	3,582,225
	Northglenn	605,968,850	536,117,713	346,656,207	10,053,390
	Strasburg	17,116,144	16,660,513	6,673,759	193,539
	Thornton	2,068,896,336	1,853,994,802	1,039,524,000	30,146,933
	Westminster	1,612,387,190	1,467,982,172	610,628,552	17,709,016
	Remainder	5,608,113,509	3,261,229,366	1,393,417,204	40,398,580
Alamosa		**$549,251,923**	**$478,735,938**	**$202,947,712**	**$5,885,220**
	Alamosa	478,079,418	412,132,533	176,054,310	5,105,551
	Remainder	71,172,505	66,603,405	26,893,402	779,669
Arapahoe		**$24,580 ,976,825**	**$16,526,461,767**	**$7,296,678,500**	**$211,592,538**
	Aurora	6,178,019,479	4,946,772,492	2,696,859,621	78,209,531
	Byers	7,848,390	7,146,964	3,789,310	109,909
	Centennial	4,636,913,397	2,664,195,150	1,246,667,103	36,153,365
	Cherry Hills Village	47,015,104	45,368,942	19,674,552	570,562
	Columbine Valley	11,319,461	11,245,244	4,266,379	123,725
	Deer Trail	1,102,007	1,069,464	522,276	15,146
	Englewood	5,297,013,430	3,392,182,933	940,636,138	27,278,413
	Foxfield	17,222,701	16,635,815	7,162,862	207,723
	Glendale	441,642,252	395,546,082	288,527,621	8,367,651
	Greenwood Village	1,850,857,487	1,174,685,047	537,121,931	15,576,479
	Littleton	2,435,413,760	1,569,360,389	774,047,172	22,446,558
	Sheridan	434,213,922	326,093,535	171,376,241	4,968,796
	Strasburg	23,265,447	23,092,696	4,095,034	118,756
	Remainder	3,199,129,988	1,953,067,014	601,932,258	17,445,924
Archuleta		**$234,202,671**	**$223,367,442**	**$114,318,766**	**$3,315,087**
	Pagosa Springs	185,622,701	178,940,281	85,690,034	2,485,011
	Remainder	48,579,970	44,427,161	28,628,732	830,076
Baca		**$59,442,894**	**$57,886,263**	**$17,214,910**	**$499,115**
	Campo	183,945	182,572	129,000	3,741
	Pritchett	1,228,675	1,225,086	425,517	12,340
	Springfield	34,474,245	33,696,846	11,808,172	342,394
	Walsh	13,536,879	13,022,115	2,618,345	75,932
	Remainder	10,019,150	9,759,644	2,233,875	64,708
Bent		**$42,635,528**	**$41,173,703**	**$16,015,441**	**$464,377**
	Las Animas	33,165,517	32,282,241	12,317,276	357,155
	Remainder	9,470,011	8,891,462	3,698,165	107,222
Boulder		**$10,646,814,753**	**$8,109,077,977**	**$3,494,281,347**	**$101,331,146**
	Boulder	5,368,836,907	3,648,608,584	1,679,222,621	48,699,007
	Erie	84,123,923	76,138,745	20,673,552	599,533
	Lafayette	616,515,041	522,288,155	155,088,207	4,497,558
	Longmont	2,435,861,385	2,103,386,567	911,628,724	26,437,476
	Louisville	826,831,259	653,794,978	277,136,241	8,037,438
	Lyons	37,809,523	34,860,761	11,065,690	320,905
	Nederland	29,143,236	25,944,507	17,358,621	503,400
	Niwot	46,441,370	34,319,785	14,651,759	424,901
	Superior	378,179,875	369,761,818	190,576,586	5,526,887
	Ward	1,011,140	917,292	245,759	7,127
	Remainder	822,061,094	639,056,785	216,633,589	6,276,914

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Broomfield		**$2,229,062,614**	**$1,511,268,453**	**$903,145,405**	**$26,190,790**
	Broomfield	2,229,062,614	1,511,268,453	903,145,405	26,190,790
Chafee		**$434,431,929**	**$397,666,505**	**$207,207,249**	**$6,008,647**
	Buena Vista	103,915,410	97,089,530	51,201,517	1,484,844
	Poncha Springs	28,986,395	25,439,851	10,430,448	302,483
	Salida	223,305,112	210,164,553	113,175,034	3,282,113
	Remainder	78,225,012	64,972,571	32,400,249	939,207
Cheyenne		**$72,441,982**	**$68,661,120**	**$26,863,211**	**$779,031**
	Cheyenne Wells	32,140,036	29,926,606	20,968,931	608,112
	Kit Carson	1,774,718	1,738,802	919,034	26,652
	Remainder	38,527,228	36,995,712	4,975,245	144,267
Clear Creek		**$160,465,014**	**$147,389,076**	**$62,180,328**	**$1,803,025**
	Empire	3,593,380	3,516,839	2,172,000	62,988
	Georgetown	17,816,995	17,648,699	7,193,000	208,641
	Idaho Springs	74,054,609	68,638,347	29,472,138	854,605
	Silver Plume	1,628,227	1,064,474	665,000	19,285
	Remainder	63,371,803	56,520,717	22,678,190	657,506
Conejos		**$65,585,931**	**$50,101,725**	**$22,225,359**	**$644,469**
	Antonito	16,035,604	8,461,859	2,850,069	82,652
	La Jara	22,825,020	20,956,765	7,375,483	213,889
	Manassa	4,638,379	3,368,235	1,347,103	39,066
	Romeo	820,641	814,241	549,379	15,932
	Remainder	21,266,287	16,500,625	10,103,324	292,930
Costilla		**$25,894,578**	**$23,885,816**	**$9,027,837**	**$261,753**
	Blanca	2,946,098	2,877,236	1,090,448	31,623
	Ft Garland	3,494,844	3,239,311	1,325,414	38,437
	San Luis	5,795,589	5,066,694	2,558,862	74,207
	Remainder	13,658,047	12,702,575	4,053,112	117,486
Crowley		**$25,739,945**	**$23,650,477**	**$11,497,892**	**$333,437**
	Ordway	13,099,690	12,643,032	4,834,138	140,233
	Remainder	12,640,255	11,007,445	6,663,754	193,204
Custer		**$50,719,199**	**$45,848,634**	**$19,875,810**	**$576,234**
	Silver Cliff	8,574,246	8,012,261	4,160,241	120,647
	Westcliffe	24,667,532	22,601,241	10,937,483	317,151
	Remainder	17,477,421	15,235,132	4,778,086	138,436
Delta		**$691,128,073**	**$594,800,803**	**$219,781,222**	**$6,373,353**
	Cedaredge	28,041,493	25,488,595	11,352,241	329,215
	Crawford	2,991,034	2,338,749	1,388,621	40,270
	Delta	397,283,308	323,653,558	138,148,276	4,006,301
	Hotchkiss	35,104,680	33,364,715	13,095,207	379,761
	Orchard City	10,971,415	10,809,685	2,179,207	63,197
	Paonia	106,520,213	105,756,000	11,725,759	340,047
	Remainder	110,215,930	93,389,501	41,891,911	1,214,562
Denver		**$35,392,325,606**	**$23,649,825,016**	**$10,462,928,817**	**$303,407,362**
	Denver	35,392,325,606	23,649,825,016	10,462,928,817	303,407,362
Dolores		**$26,680,765**	**$21,242,582**	**$7,941,866**	**$230,347**
	Dove Creek	20,227,510	16,722,998	5,125,310	148,634
	Rico	2,169,989	2,092,567	1,085,586	31,536
	Remainder	4,283,266	2,427,017	1,730,969	50,177
Douglas		**$7,188,172,665**	**$6,261,570,279**	**$3,399,618,010**	**$98,583,737**
	Aurora	6,964,584	6,853,941	3,118,379	90,433
	Castle Pines North	98,168,800	93,611,071	28,236,552	818,877
	Castle Rock	1,009,965,930	929,066,207	523,051,172	15,168,216
	Franktown	23,742,879	18,440,635	9,199,379	266,782
	Highlands Ranch	1,098,664,912	859,187,523	475,665,034	13,795,128
	Larkspur	73,768,850	9,539,924	5,429,000	157,441
	Littleton	151,184,674	136,280,263	96,646,000	2,802,742
	Lone Tree	1,752,896,646	1,607,303,141	1,002,392,897	29,070,269
	Parker	1,192,962,276	1,117,606,841	568,779,759	16,494,408
	Sedalia	99,710,199	94,510,397	22,947,862	665,488
	Remainder	1,680,142,915	1,389,170,336	664,151,975	19,253,953

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Eagle		**$1,988,607,958**	**$1,842,191,111**	**$1,132,487,839**	**$32,841,371**
	Avon	334,200,240	322,437,012	216,730,034	6,285,181
	Basalt	150,010,779	143,246,844	65,109,069	1,888,176
	Eagle	166,041,664	141,338,783	59,743,931	1,732,574
	Edwards	116,281,189	108,584,957	69,651,552	2,019,871
	Gypsum	261,288,884	197,356,286	96,482,897	2,798,004
	Minturn	29,643,823	27,624,561	13,044,517	378,291
	Red Cliff	2,478,930	2,388,047	1,579,483	45,805
	Vail	523,798,634	517,398,437	355,314,172	10,304,061
	Remainder	404,863,815	381,816,184	254,832,184	7,389,408
El Paso		**$17,297,514,256**	**$12,797,229,320**	**$6,341,930,109**	**$183,904,007**
	Calhan	26,461,885	23,389,841	6,490,448	188,223
	Colorado Springs	15,378,632,018	11,052,855,695	5,462,260,517	158,404,569
	Fountain	399,520,360	375,034,655	192,724,690	5,589,081
	Green Mountain Falls	2,333,579	2,327,129	1,680,345	48,730
	Manitou Springs	59,660,512	58,061,596	43,043,207	1,248,253
	Monument	317,446,618	292,092,064	134,050,828	3,887,445
	Palmer Lake	23,878,117	21,351,083	9,266,552	268,730
	Security	25,116,631	23,186,176	11,770,483	341,344
	Remainder	1,064,464,536	948,931,081	480,643,040	13,927,632
Elbert		**$228,333,617**	**$189,635,680**	**$75,942,300**	**$2,202,137**
	Agate	3,343,525	3,009,690	2,943,310	85,356
	Elizabeth	72,089,242	64,424,859	24,441,517	708,765
	Kiowa	18,474,300	18,418,486	6,725,241	195,032
	Simla	8,298,630	8,224,015	2,644,207	76,682
	Remainder	126,127,920	95,558,630	39,188,025	1,136,302
Fremont		**$683,405,566**	**$573,585,987**	**$264,334,531**	**$7,665,237**
	Canon City	446,570,730	410,436,905	198,513,379	5,756,882
	Florence	55,632,869	46,287,000	19,408,586	562,849
	Penrose	17,792,133	15,192,795	5,014,621	145,406
	Remainder	163,409,834	101,669,287	41,397,945	1,200,100
Garfield		**$2,228,641,188**	**$2,008,876,103**	**$947,445,261**	**$27,474,281**
	Carbondale	193,516,900	169,348,946	84,212,931	2,442,175
	Glenwood Springs	975,625,552	913,159,606	416,547,241	12,079,863
	New Castle	75,435,818	63,294,835	27,170,586	787,947
	Parachute	111,581,995	69,341,905	41,169,414	1,193,913
	Rifle	417,682,476	393,947,575	169,034,310	4,901,995
	Silt	34,279,279	31,812,371	15,179,621	440,209
	Remainder	420,519,168	367,970,865	194,131,158	5,628,179
Gilpin		**$89,434,950**	**$83,134,446**	**$50,744,075**	**$1,471,431**
	Black Hawk	62,150,897	58,784,634	36,344,586	1,053,993
	Central City	9,740,903	9,149,621	7,417,828	215,117
	Remainder	17,543,150	15,200,191	6,981,661	202,321
Grand		**$463,998,991**	**$425,506,714**	**$226,042,343**	**$6,554,692**
	Fraser	54,706,755	53,721,967	26,306,103	762,822
	Granby	101,956,265	98,564,246	43,586,517	1,264,009
	Grand Lake	24,919,429	24,246,006	19,032,759	551,950
	Hot Sulphur Springs	5,463,477	4,993,289	1,594,862	46,251
	Kremmling	38,714,977	28,770,811	14,568,828	422,496
	Winter Park	122,670,391	121,482,010	63,953,586	1,854,654
	Remainder	115,567,697	93,728,385	56,999,687	1,652,510
Gunnison		**$792,264,851**	**$771,792,183**	**$198,764,235**	**$5,763,757**
	Crested Butte	79,897,497	78,173,109	47,846,276	1,387,542
	Gunnison	208,149,171	194,959,041	100,570,862	2,916,536
	Marble	1,423,938	1,224,759	834,276	24,206
	Mt. Crested Butte	26,572,796	26,446,501	19,655,828	570,019
	Remainder	476,221,449	470,988,773	29,856,993	865,454
Hinsdale		**$16,929,774**	**$15,959,959**	**$10,409,793**	**$301,826**
	Lake City	11,281,748	10,428,784	6,726,621	195,037
	Remainder	5,648,026	5,531,175	3,683,172	106,789

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Huerfano		**$101,593,727**	**$88,830,729**	**$33,752,304**	**$978,730**
	La Veta	16,497,976	11,200,476	5,885,483	170,606
	Walsenburg	75,430,404	68,907,198	22,154,517	642,521
	Remainder	9,665,347	8,723,055	5,712,304	165,603
Jackson		**$25,033,866**	**$24,317,981**	**$12,333,604**	**$357,619**
	Walden	13,505,824	13,170,179	7,844,172	227,481
	Remainder	11,528,042	11,147,802	4,489,431	130,138
Jefferson		**$15,354,697,073**	**$12,195,707,128**	**$6,038,359,359**	**$175,103,074**
	Arvada	2,208,472,046	1,879,757,160	825,641,931	23,943,611
	Conifer	166,395,300	163,687,262	28,565,276	828,371
	Edgewater	114,189,974	106,722,234	53,000,379	1,537,011
	Evergreen	149,437,479	111,520,849	47,735,621	1,384,350
	Golden	1,819,166,264	1,171,502,635	609,778,621	17,683,557
	Kittredge	4,477,555	4,192,024	1,990,172	57,715
	Lakeside	3,327,988	3,324,286	3,090,517	89,672
	Lakewood	4,159,068,028	3,411,321,845	1,960,759,379	56,861,207
	Littleton	797,395,360	392,169,692	240,714,897	6,980,696
	Morrison	34,059,577	30,586,517	13,156,931	381,534
	Westminster	1,359,780,932	1,221,019,480	772,075,793	22,390,167
	Wheat Ridge	1,796,489,805	1,603,498,834	504,556,276	14,632,033
	Remainder	2,742,436,765	2,096,404,310	977,293,565	28,333,150
Kiowa		**$23,401,748**	**$22,954,082**	**$4,409,008**	**$127,832**
	Eads	9,387,485	9,121,133	3,342,069	96,920
	Remainder	14,014,263	13,832,949	1,066,939	30,912
Kit Carson		**$305,765,193**	**$271,691,601**	**$83,515,321**	**$2,421,905**
	Burlington	131,004,918	119,098,545	60,901,000	1,766,155
	Flagler	45,932,368	31,264,883	3,764,138	109,186
	Seibert	21,233,900	20,992,484	2,569,069	74,481
	Stratton	8,924,370	8,906,797	5,733,931	166,284
	Remainder	98,669,637	91,428,892	10,547,183	305,799
La Plata		**$2,029,624,822**	**$1,784,808,886**	**$694,380,974**	**$20,136,534**
	Bayfield	66,093,777	63,415,278	26,317,966	763,221
	Durango	1,433,264,912	1,333,367,116	501,405,897	14,540,797
	Ignacio	38,583,276	22,979,736	10,489,138	304,185
	Remainder	491,682,857	365,046,756	156,167,974	4,528,331
Lake		**$89,568,287**	**$86,440,457**	**$43,678,248**	**$1,266,458**
	Leadville	32,330,043	31,837,173	18,609,621	539,679
	Twin Lakes	625,787	611,431	475,034	13,776
	Remainder	56,612,457	53,991,853	24,593,592	713,003
Larimer		**$8,835,712,152**	**$6,875,831,140**	**$3,427,876,940**	**$99,404,266**
	Berthoud	94,335,536	60,709,564	27,999,724	811,975
	Estes Park	239,847,347	233,577,841	150,831,517	4,374,168
	Ft. Collins	4,214,642,909	3,477,761,483	1,858,332,241	53,894,139
	Johnstown	76,457,741	71,790,016	37,013,586	1,073,394
	Loveland	2,813,405,138	2,079,097,097	927,117,517	26,886,357
	Timnath	74,162,981	73,804,910	37,342,552	1,082,934
	Wellington	66,322,826	63,852,534	21,166,759	613,861
	Windsor	35,742,249	24,792,089	10,383,552	301,123
	Remainder	1,220,795,425	790,445,606	357,689,491	10,366,315
Las Animas		**$323,988,106**	**$292,447,340**	**$129,492,773**	**$3,754,890**
	Aguilar	4,326,737	4,277,619	1,550,379	44,961
	Trinidad	264,619,605	237,435,600	111,219,103	3,225,392
	Remainder	55,041,764	50,734,121	16,723,290	484,537
Lincoln		**$180,921,210**	**$174,588,793**	**$48,715,445**	**$1,412,725**
	Arriba	2,122,623	2,070,257	563,276	16,335
	Genoa	289,118	284,860	177,034	5,134
	Hugo	16,606,671	16,513,424	4,600,586	133,448
	Limon	148,891,311	143,975,444	39,650,207	1,149,856
	Remainder	13,011,487	11,744,808	3,724,342	107,952

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Logan		**$639,203,724**	**$490,780,424**	**$197,481,962**	**$5,726,800**
	Crook	42,478,151	42,445,082	1,080,414	31,332
	Fleming	1,432,784	1,429,751	661,655	19,188
	Iliff	360,607	356,203	174,345	5,057
	Merino	4,856,119	4,741,837	593,138	17,201
	Sterling	418,429,844	343,481,487	169,368,655	4,911,691
	Remainder	171,646,219	98,326,064	25,603,755	742,331
Mesa		**$5,299,412,259**	**$3,888,938,946**	**$1,992,833,842**	**$57,790,357**
	Clifton	90,595,225	81,427,572	53,553,483	1,553,051
	Collbran	6,530,864	6,278,102	3,767,793	109,266
	De Beque	16,586,776	16,360,338	3,602,414	104,470
	Fruita	253,638,264	179,404,057	64,617,448	1,873,906
	Grand Junction	4,175,163,035	3,010,261,893	1,595,375,103	46,265,896
	Palisade	36,584,004	33,155,887	16,385,448	484,350
	Remainder	720,314,091	562,051,097	255,532,153	7,399,418
Mineral		**$27,392,768**	**$26,711,208**	**$13,123,666**	**$380,553**
	Creede	9,950,300	9,500,855	5,896,828	171,008
	Remainder	17,442,468	17,210,353	7,226,839	209,545
Moffat		**$348,166,992**	**$318,708,280**	**$165,896,447**	**$4,810,693**
	Craig	286,049,873	265,289,078	142,463,483	4,131,358
	Dinosaur	5,198,335	5,186,837	2,380,069	69,022
	Remainder	56,918,784	48,232,365	21,052,895	610,313
Montezuma		**$637,599,433**	**$550,928,148**	**$257,659,403**	**$7,471,917**
	Cortez	456,640,632	410,953,833	199,562,414	5,787,321
	Dolores	18,704,519	17,351,757	7,669,448	222,414
	Mancos	28,896,701	24,328,081	12,304,172	356,821
	Remainder	133,357,581	98,294,477	38,123,369	1,105,361
Montrose		**$1,027,364,846**	**$898,353,848**	**$457,098,702**	**$13,255,365**
	Montrose	796,442,627	717,177,205	380,418,345	11,032,206
	Naturita	12,918,901	12,175,724	4,489,828	130,205
	Nucla	12,702,856	10,917,578	3,423,828	99,291
	Olathe	53,821,485	30,310,160	8,749,621	253,739
	Remainder	151,478,977	127,773,181	60,017,081	1,739,924
Morgan		**$650,337,488**	**$541,261,826**	**$227,173,808**	**$6,587,744**
	Brush	92,985,645	84,619,169	30,378,207	880,968
	Ft. Morgan	338,294,534	302,434,746	157,056,379	4,554,604
	Log Lane Village	2,081,201	1,969,799	890,759	25,832
	Wiggins	33,972,786	33,131,467	8,729,552	253,157
	Remainder	183,003,322	119,106,645	30,118,911	873,183
Otero		**$475,225,603**	**$430,599,329**	**$132,631,248**	**$3,845,860**
	Cheraw	1,139,584	1,134,282	517,793	15,016
	Fowler	18,042,438	16,384,481	5,335,586	154,732
	La Junta	352,496,679	319,698,981	94,380,172	2,736,980
	Manzanola	1,197,469	1,165,267	247,621	7,181
	Rocky Ford	53,236,238	47,122,443	20,759,724	602,032
	Swink	3,201,012	3,194,632	1,019,862	29,576
	Remainder	45,912,183	41,899,243	10,370,489	300,343
Ouray		**$77,188,060**	**$67,670,798**	**$41,515,023**	**$1,203,900**
	Ouray	31,390,130	27,419,219	21,616,828	626,888
	Ridgway	31,487,975	27,458,967	12,788,690	370,872
	Remainder	14,309,955	12,792,612	7,109,506	206,140
Park		**$132,000,312**	**$123,439,177**	**$54,757,579**	**$1,587,830**
	Alma	5,071,739	4,808,207	3,236,690	93,864
	Fairplay	21,965,551	20,450,079	9,357,897	271,379
	Remainder	104,963,022	98,180,891	42,162,992	1,222,587
Phillips		**$253,954,278**	**$243,072,672**	**$29,187,566**	**$846,402**
	Haxtun	76,131,592	74,843,154	8,222,345	238,448
	Holyoke	128,876,028	121,306,436	16,850,793	488,673
	Remainder	48,946,658	46,923,082	4,114,428	119,281

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Pitkin		**$1,219,123,999**	**$1,172,770,739**	**$567,283,306**	**$16,450,222**
	Aspen	629,177,426	612,705,612	387,297,621	11,231,626
	Basalt	313,285,222	299,902,877	28,205,931	817,972
	Snowmass	18,691,380	18,623,573	1,854,000	53,766
	Snowmass Village	127,741,239	122,549,075	85,866,552	2,490,130
	Remainder	130,228,732	118,989,602	64,059,202	1,856,728
Prowers		**$343,509,591**	**$300,693,115**	**$106,568,570**	**$3,090,380**
	Granada	2,778,159	2,612,142	1,125,966	32,653
	Holly	20,954,689	14,758,140	3,944,862	114,401
	Lamar	265,323,996	243,156,294	84,913,793	2,462,471
	Wiley	4,886,128	4,873,082	1,122,690	32,558
	Remainder	49,566,619	35,293,457	15,461,259	448,297
Pueblo		**$4,432,963,400**	**$3,465,945,069**	**$1,581,749,452**	**$45,865,504**
	Avondale	2,900,370	2,817,788	823,034	23,868
	Boone	813,318	804,622	292,103	8,471
	Colorado City	23,080,292	19,173,943	3,864,069	112,058
	Pueblo	3,782,304,091	2,986,407,539	1,359,607,000	39,428,603
	Rye	1,755,238	1,717,625	937,655	27,217
	Remainder	622,110,091	455,023,552	216,225,590	6,265,287
Rio Blanco		**$618,944,967**	**$534,545,808**	**$159,530,559**	**$4,626,092**
	Meeker	54,229,861	41,983,566	23,271,172	674,868
	Rangely	33,458,713	31,034,420	14,546,103	421,837
	Remainder	531,256,393	461,527,822	121,713,283	3,529,387
Rio Grande		**$436,447,965**	**$270,155,900**	**$91,927,052**	**$2,665,646**
	Center	29,455,116	12,582,532	1,311,207	38,025
	Del Norte	20,801,931	20,192,544	7,956,966	230,752
	Monte Vista	197,314,480	65,427,858	27,736,345	804,295
	South Fork	22,975,085	22,279,270	12,878,793	373,485
	Remainder	165,901,353	149,673,696	42,043,742	1,219,089
Routt		**$833,800,028**	**$750,853,918**	**$407,985,711**	**$11,830,944**
	Hayden	40,659,550	37,450,932	13,869,414	402,213
	Oak Creek	8,664,252	7,730,479	3,321,379	96,320
	Phippsburg	2,363,225	2,261,930	953,552	27,653
	Steamboat Springs	667,963,782	600,790,243	343,816,034	9,971,247
	Yampa	6,340,656	6,198,220	2,097,655	60,832
	Remainder	107,808,563	96,422,114	43,927,677	1,272,679
Saguache		**$66,142,095**	**$61,720,835**	**$19,260,618**	**$558,441**
	Center	31,191,186	30,829,284	9,002,414	261,070
	Crestone	5,012,530	4,045,075	1,505,897	43,671
	Saguache	6,767,940	6,404,213	1,887,448	54,736
	Remainder	23,170,439	20,442,263	6,864,860	198,964
San Juan		**$20,743,173**	**$19,688,788**	**$12,133,640**	**$351,871**
	Silverton	18,660,463	17,612,035	10,838,414	314,314
	Remainder	2,082,710	2,076,753	1,295,226	37,557
San Miguel		**$251,494,561**	**$240,731,503**	**$150,618,390**	**$4,367,679**
	Mountain Village	72,174,274	70,622,865	52,048,345	1,509,402
	Norwood	14,215,671	13,838,322	5,959,345	172,821
	Telluride	121,570,919	117,374,648	71,143,931	2,063,132
	Remainder	43,533,697	38,895,668	21,466,769	622,324
Sedgwick		**$53,876,461**	**$49,763,986**	**$14,249,227**	**$413,179**
	Julesburg	44,036,146	41,353,402	11,013,793	319,400
	Ovid	5,717,185	5,084,126	1,917,069	55,595
	Sedgwick	450,692	446,770	182,138	5,282
	Remainder	3,672,438	2,879,688	1,136,227	32,902

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Summit		**$1,602,424,165**	**$1,290,167,367**	**$788,667,909**	**$22,869,637**
	Breckenridge	361,210,810	352,566,276	250,073,379	7,252,145
	Copper Mountain	33,894,997	33,781,986	30,972,172	898,193
	Dillon	376,852,247	121,389,737	62,963,552	1,825,943
	Frisco	311,903,883	305,432,472	115,884,379	3,360,654
	Keystone	65,020,384	64,905,650	60,900,000	1,766,100
	Silverthorne	309,009,947	279,823,921	191,058,000	5,540,682
	Remainder	144,531,897	132,267,325	76,816,426	2,225,920
Teller		**$350,787,882**	**$332,958,933**	**$154,526,791**	**$4,481,194**
	Cripple Creek	36,427,633	35,246,195	26,328,207	763,518
	Victor	16,041,751	12,003,273	11,131,793	322,822
	Woodland Park	221,529,701	211,929,876	89,643,655	2,599,699
	Remainder	76,788,797	73,779,589	27,423,136	795,155
Washington		**$84,231,712**	**$81,622,540**	**$21,829,369**	**$632,817**
	Akron	61,637,796	59,582,278	14,119,931	409,478
	Cope	113,133	112,470	106,552	3,090
	Otis	7,724,623	7,327,267	2,933,793	85,140
	Remainder	14,756,160	14,600,525	4,669,093	135,109
Weld		**$7,991,995,875**	**$5,405,009,074**	**$1,996,739,292**	**$57,899,956**
	Ault	32,588,696	32,052,023	7,682,931	222,852
	Brighton	57,359,065	45,416,325	18,523,690	536,842
	Dacono	73,125,661	69,676,221	36,061,448	1,045,782
	Eaton	148,665,943	110,064,416	25,359,276	735,419
	Erie	52,014,928	44,283,034	22,927,931	664,910
	Evans	254,268,785	232,287,452	125,914,069	3,651,450
	Firestone	234,061,073	203,735,094	93,138,448	2,700,996
	Frederick	472,976,787	372,501,538	127,900,207	3,709,089
	Ft Lupton	330,453,665	235,028,380	63,528,138	1,842,275
	Garden City	37,282,664	24,124,297	15,674,345	454,556
	Gilcrest	11,868,743	6,559,038	4,864,655	141,075
	Greeley	3,034,906,977	2,559,074,320	933,784,724	27,080,617
	Hudson	57,797,459	52,541,105	11,530,828	334,330
	Johnstown	124,355,358	105,282,032	34,262,448	993,611
	Keenesburg	15,244,950	11,555,868	7,298,621	211,660
	Kersey	19,402,573	18,331,688	10,118,207	293,478
	La Salle	38,471,888	32,933,965	11,894,724	344,947
	Lochbuie	10,411,523	10,080,608	4,701,517	136,344
	Mead	143,585,117	82,108,438	43,122,586	1,250,515
	Milliken	20,895,212	18,781,110	9,064,552	262,872
	Northglenn	288,870	272,729	128,172	3,717
	Nunn	3,787,257	3,149,728	1,788,448	51,865
	Pierce	6,372,477	5,700,538	2,052,517	59,523
	Platteville	115,443,375	54,703,109	11,965,207	346,991
	Severance	10,076,757	10,023,419	4,979,310	144,400
	Windsor	346,174,995	235,558,860	103,096,690	2,989,782
	Remainder	2,340,115,077	829,183,739	265,375,603	7,690,058
Yuma		**$304,322,628**	**$253,159,910**	**$93,131,848**	**$2,700,699**
	Eckley	877,645	877,391	289,414	8,393
	Idalia	2,469,606	2,469,377	750,310	21,759
	Joes	676,774	643,283	530,034	15,371
	Kirk	3,226,180	2,914,598	1,749,517	50,688
	Wray	93,468,514	66,460,773	27,159,448	787,624
	Yuma	131,930,565	124,169,513	43,923,483	1,273,781
	Remainder	71,673,344	55,624,975	18,729,641	543,083
Out of State		**$6,255,040,035**	**$2,508,007,093**	**$1,004,359,836**	**$29,121,596**
State Total		**$187,094,494,162**	**$136,194,673,026**	**$62,164,896,299**	**$1,802,678,833**

City Sales Tax Distribution Amounts (Accrued Basis)
Calendar Year 2009

Aguilar	$54,397
Akron	256,478
Alma	82,533
Antonito	166,329
Ault	209,561
Basalt	3,268,188
Bayfield	489,565
Bennett	924,419
Berthoud	752,106
Black Hawk	1,782,688
Blanca	43,776
Brush	1,200,488
Buena Vista	1,008,456
Burlington	740,390
Calhan	83,827
Carbondale	1,797
Castle Pines North	713,715
Castle Rock	400
Cedaredge	286,072
Centennial	180,738
Center	201,119
Cheyenne Wells	109,684
Collbran	50,045
Columbine Valley	110,563
Craig	3,445,507
Crawford	26,740
Creede	159,859
Crestone	73,621
Cripple Creek	532,111
Dacono	659,367
De Beque	22,532
Del Norte	223,774
Dillon	2,339,370
Dinosaur	45,102
Dolores	252,297
Dove Creek	132,200
Eads	83,906
Eagle	2,775,103
Eaton	847,103
Elizabeth	1,501,723
Empire	65,492
Erie	1,935,443
Estes Park	6,851,097
Evans	4,447,130
Fairplay	374,880
Firestone	1,486,565
Flagler	89,759
Florence	601,597
Fort Lupton	2,170,407
Fort Morgan	4,947,780
Fountain	5,051,380
Fowler	114,508
Foxfield	197,580
Fraser	1,645,029
Frederick	991,084
Frisco	$591
Fruita	1,784,389
Garden City	239,202
Georgetown	323,536
Gilcrest	90,069
Granada	30,800
Granby	1,758,326
Grand Lake	779,278
Green Mountain Falls	77,865
Gypsum	8,505
Haxtun	103,251
Hayden	842,383
Holly	49,666
Holyoke	274,865
Hooper	6,078
Hot Sulphur Springs	62,901
Hotchkiss	441,137
Hudson	331,410
Hugo	91,264
Idaho Springs	1,081,087
Ignacio	262,402
Johnstown	1,651,368
Julesburg	108,286
Keenesburg	94,040
Kersey	288,714
Kiowa	69,609
Kit Carson	30,024
Kremmling	637,642
La Jara	255,916
La Salle	334,622
Lakeside	69,701
Las Animas	414,147
La Veta	221,477
Limon	775,473
Lochbuie	280,185
Log Lane Village	38,868
Lyons	396,060
Manassa	19,124
Mancos	311,956
Manitou Springs	1,925,610
Manzanola	4,747
Marble	11,200
Mead	780,159
Milliken	487,082
Minturn	433,381
Moffat	12,244
Montezuma	6,319
Monte Vista	673,071
Monument	3,684,467
Morrison	413,485
Mountain View	142,188
Mountain Village	2,171,925
Naturita	192,067
Nederland	645,658
New Castle	1,096,240
Norwood	$223,058
Nucla	182,616
Nunn	20,954
Oak Creek	127,812
Olathe	358,411
Ordway	112,966
Otis	20,289
Ouray	687,760
Ovid	9,216
Palisade	216,251
Palmer Lake	288,289
Paonia	274,558
Parachute	1,293,758
Pierce	45,847
Pitkin	28,348
Platteville	205,854
Poncha Springs	138,753
Red Cliff	31,795
Rico	64,481
Rocky Ford	662,976
Romeo	6,909
Saguache	83,323
Salida	3,461,621
San Luis	91,361
Sawpit	13,155
Sedgwick	2,045
Seibert	41,043
Severance	135,313
Silt	425,092
Silver Cliff	74,414
Silver Plume	28,126
Silverton	121,669
Simla	32,764
South Fork	239,302
Springfield	325,366
Stratton	85,752
Superior	7,914,622
Telluride	409
Timnath	130
Trinidad	4,877,159
Victor	341,187
Walden	78,822
Walsenburg	958,390
Walsh	115,233
Ward	6,854
Wellington	610,295
Westcliffe	278,003
Wiggins	158,163
Windsor	14
Wray	808,934
Yampa	35,733
Yuma	1,245,425
Total	**111,714,067**

County Sales Tax Distribution Amounts (Accrued Basis)
Calendar Year 2009

Adams County	$27,455,279
Alamosa County	4,553,736
Arapahoe County	14,472,635
Archuleta County	6,059,245
Bent County	218,883
Boulder County	20,319,120
Chaffee County	4,775,669
Clear Creek County	790,434
Costilla County	132,300
Crowley County	260,177
Custer County	386,716
Delta County	5,192,907
Douglas County	30,445,543
Eagle County	11,425,068
El Paso County	60,273,647
Elbert County	616,159
Fremont County	3,536,886
Garfield County	10,805,676
Grand County	2,744,844
Gunnison County	2,528,579
Hinsdale County	570,512
Huerfano County	499,336
Jackson County	445,543
Jefferson County	32,198,834
La Plata County	16,401,084
Lake County	2,140,201
Larimer County	24,325,128
Lincoln County	1,046,151
Logan County	2,275,322
Mesa County	34,941,480
Mineral County	402,589
Moffat County	2,620,042
Craig	1,294,589
Dinosaur	18,077
Montezuma County	1,136,744
Montrose County	4,847,324
Otero County	1,129,733
Ouray County	974,409
Park County	491,307
Phillips County	369,651
Pitkin County	20,334,268
Prowers County	1,368,569
Pueblo County	14,308,873
Rio Blanco County	4,848,169
Meeker	740,879
Rangely	815,935
Rio Grande County	2,736,570
Routt County	4,081,183
Saguache County	208,230
San Juan County	580,095
San Miguel County	1,487,005
Sedgwick County	323,614
Summit County	3,770,296
Blue River	42,456
Breckenridge	5,582,862
Dillon	1,891,706
Frisco	2,651,259
Montezuma	6,203
Silverthorne	3,791,246
Teller County	1,472,751
Washington County	233,242
Total	**$406,396,969**

Lodging Tax Distributions to Counties
Calendar Years 2005 - 2009

County	Current Tax Rate	2005	2006	2007	2008	2009
Alamosa	1.9%	$101,712	$118,182	$129,149	$128,274	$117,233
Archuleta (Pagosa Springs omitted)	1.9%	187,767	77,179	80,673	74,528	74,763
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	237,257	261,942	294,678	306,211	290,926
Clear Creek	2.0%	64,322	67,902	71,046	70,826	66,968
Conejos	1.9%	13,652	20,686	22,085	21,111	23,513
Costilla	1.9%	7,643	7,721	9,061	6,922	9,349
Delta	1.9%	81,699	108,076	88,770	85,466	72,356
Fremont	2.0%	135,278	151,823	137,332	148,463	135,348
Grand (Winter Park omitted)	1.8%	488,188	493,651	502,889	499,055	458,513
Hinsdale	1.9%	41,528	46,622	49,144	45,771	48,750
Lake	1.9%	65,004	79,700	76,659	110,640	78,891
La Plata (Durango omitted)	1.9%	147,833	178,915	179,204	189,262	168,180
Logan	1.9%	71,029	74,171	97,766	81,720	69,904
Mineral	1.9%	NR	NR	63,128	57,267	60,122
Moffat	1.9%	90,134	143,865	163,686	164,595	155,261
Montezuma (Cortez omitted)	1.9%	93,044	112,109	115,986	108,014	107,364
Morgan	1.9%	70,788	72,195	84,028	84,192	83,402
Prowers	2.0%	N/A	60,067	78,457	75,607	79,037
Rio Blanco	1.9%	46,729	53,430	62,563	86,346	75,806
Rio Grande	1.9%	75,676	81,801	84,781	83,597	83,987
Saguache	1.9%	9,754	9,821	10,086	11,519	11,663
San Juan	2.0%	49,814	54,418	50,496	44,958	43,074
San Miguel (Mountain Village omitted)	2.0%	317,043	329,020	384,016	367,446	284,267

NR = Nonreleasable due to confidentiality requirements
N/A = Not Applicable

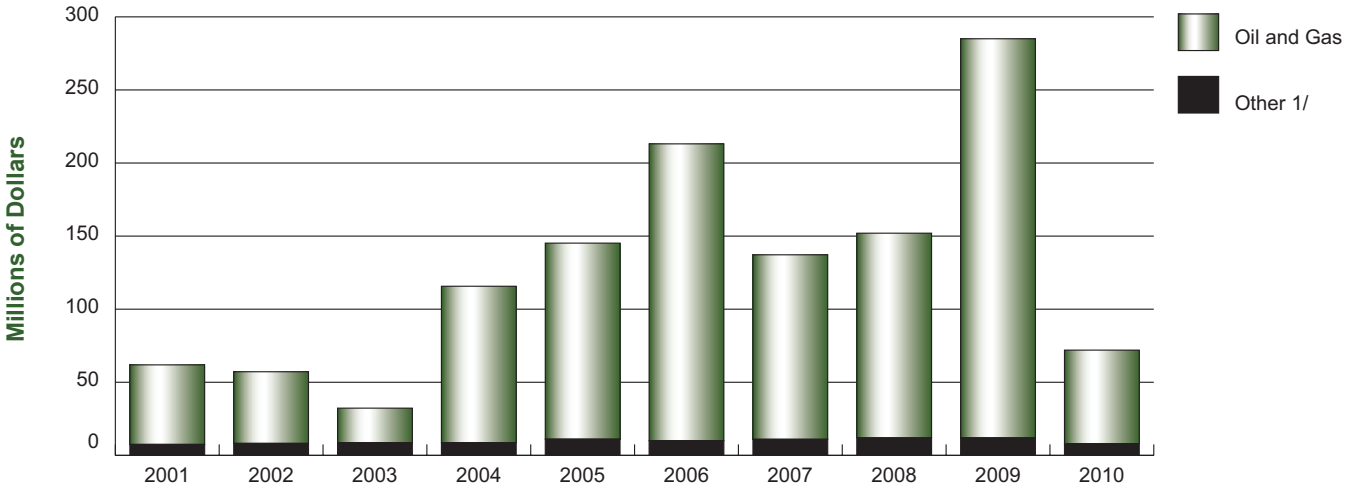
Severance Tax

Net Severance Tax Collections 72

Colorado Net Severance Tax Collections
Fiscal Years 2001 to 2010

Year	Oil and Gas	Other 1/	Total
2010	$63,702,238	$7,733,188	$71,435,426
2009	273,028,479	11,986,824	285,015,302
2008	139,550,829	11,922,825	151,473,654
2007	126,244,455	10,643,144	136,887,598
2006	202,688,239	10,085,116	212,773,355
2005	134,049,755	11,063,940	145,113,695
2004	107,145,432	8,738,392	115,883,824
2003	23,612,982	8,721,827	32,334,808
2002	48,914,233	8,215,660	57,129,893
2001	54,383,726	7,533,418	61,917,144

Net Severance Tax Collections 1/
Fiscal Years 2001 to 2010



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Oil and Gas	54.4	49.0	23.6	107.1	134.1	203.0	126.2	140.0	273.0	64.0
Other 1/	7.5	8.2	8.7	8.7	11.1	10.1	11.0	12.0	12.0	8.0

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

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Local Area Unemployment Statistics

Series Id: LAUST08000005
Not Seasonally Adjusted
Area: Colorado
Area Type: Statewide
State/Region/Division: Colorado
Measure: employment

Download: .xls

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2001	2293751	2288530	2283717	2300961	2297860	2318041	2332969	2300152	2320975	2311914	2295063	2297994	2303494
2002	2250373	2290301	2285080	2279939	2299615	2317172	2309316	2340592	2333489	2338976	2297715	2306741	2304109
2003	2300723	2308944	2302537	2319053	2322252	2348249	2354678	2359919	2362718	2372431	2362799	2360084	2339532
2004	2343950	2353161	2348171	2365841	2374183	2401704	2419726	2423663	2423866	2428497	2418758	2413906	2392952
2005	2398099	2404441	2404746	2425507	2436192	2462146	2478749	2487969	2490104	2503182	2487658	2490478	2455773
2006	2474340(D)	2484361(D)	2490051(D)	2508829(D)	2517987(D)	2550833(D)	2562831(D)	2572554(D)	2576928(D)	2593698(D)	2583614(D)	2585912(D)	2541828(D)
2007	2555547(D)	2559394(D)	2565389(D)	2572867(D)	2581833(D)	2612054(D)	2623028(D)	2617673(D)	2629948(D)	2628930(D)	2624961(D)	2609567(D)	2598433(D)
2008	2593380(D)	2590847(D)	2590984(D)	2608581(D)	2604325(D)	2625237(D)	2632626(D)	2622978(D)	2620617(D)	2618190(D)	2590703(D)	2567956(D)	2605535(D)
2009	2526246(D)	2516871(D)	2499753(D)	2514086(D)	2505043(D)	2517699(D)	2519934(D)	2510432(D)	2498665(D)	2489662(D)	2475307(D)	2448312(D)	2501834(D)
2010	2429464(D)	2432088(D)	2431535(D)	2452896(D)	2447819(D)	2460910(D)	2465826(D)	2468612(D)	2468652(D)	2455221(D)	2435100(D)	2424426(D)	2447712(D)
2011	2398772	2411150	2425100	2448780	2441247	2453432	2471476	2475739	2502950(P)				

D : Reflects revised population controls and model reestimation.
P : Preliminary.

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Local Area Unemployment Statistics

Series Id: LAUST08000006
Not Seasonally Adjusted
Area: Colorado
Area Type: Statewide
State/Region/Division: Colorado
Measure: labor force

Download: .xls

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2001	2364897	2360209	2359889	2372207	2368047	2405024	2419173	2392451	2416977	2425134	2423630	2435531	2395264
2002	2408186	2439051	2436601	2417963	2426583	2462549	2445132	2471699	2461650	2466659	2432211	2444522	2442734
2003	2456227	2463997	2464170	2471363	2471179	2517224	2513589	2512427	2509675	2515040	2509717	2503477	2492340
2004	2505035	2507167	2502523	2502560	2509516	2551837	2559866	2560147	2557139	2562828	2555401	2551035	2535421
2005	2540246	2549403	2548402	2558038	2567112	2601053	2610994	2613421	2616879	2624917	2615223	2614887	2588382
2006	2603250(D)	2606045(D)	2611216(D)	2622396(D)	2629792(D)	2673892(D)	2683498(D)	2688375(D)	2683032(D)	2692769(D)	2687195(D)	2685209(D)	2655556(D)
2007	2668491(D)	2664750(D)	2663305(D)	2661474(D)	2668859(D)	2715008(D)	2725113(D)	2715485(D)	2728998(D)	2725069(D)	2728338(D)	2718859(D)	2698646(D)
2008	2717228(D)	2711237(D)	2715383(D)	2721156(D)	2722896(D)	2758682(D)	2767661(D)	2755837(D)	2750400(D)	2756354(D)	2738351(D)	2732024(D)	2737267(D)
2009	2729137(D)	2735265(D)	2727356(D)	2738085(D)	2736685(D)	2766509(D)	2758481(D)	2737323(D)	2718098(D)	2707767(D)	2695091(D)	2681703(D)	2727625(D)
2010	2685266(D)	2685469(D)	2691382(D)	2690664(D)	2680854(D)	2701616(D)	2703966(D)	2703436(D)	2695145(D)	2681642(D)	2673079(D)	2656239(D)	2687396(D)
2011	2662418	2670671	2672516	2671397	2668143	2688850	2702579	2699755	2710149(P)				

D : Reflects revised population controls and model reestimation.
P : Preliminary.

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GDP & Personal Income

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