



COLORADO  
Department of Revenue

2023



# ANNUAL REPORT

DMV • LOTTERY • MARIJUANA • SPECIALIZED BUSINESS GROUP • TAXATION







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## Mission

To become a trusted partner to every Coloradan to help them navigate the complexities of government so they can thrive

## Vision

Empowering, Enhancing, and Enriching life in Colorado

# Values



### S: Service

We are dedicated to helping the residents and visitors of our state and our fellow employees to thrive.



### T: Teamwork

We work collaboratively with one another toward a common goal, breaking down silos, and building mutual trust.



### A: Accountability

We are responsible stewards of public resources, follow through on our individual and shared commitments, and move past setbacks to achieve growth.



### I: Integrity

We do the right thing, acting with honesty, transparency, and strong ethical principles.



### R: Respect

We communicate, listen, and act with high regard for others, sharing information in a constructive manner, and treating others with dignity and grace.





# Message from the Executive Director



To the People of Colorado,

Here at the Department of Revenue (DOR) we know that for many Coloradans, we are the only interaction they regularly have with their state government. The Department strives to make that experience positive and easy. Whether it is the ability to renew your driver license without coming into an office, new ways for small businesses to remit sales taxes or getting a license to start a business, we are constantly looking to improve that experience. The Department both understands and is humbled by the impact we have on the lives of Coloradans. It is our goal to earn and maintain the trust of the public we serve through great customer service and continued innovation.

At the heart of our agency is our shared core values of Service, Accountability, Teamwork, Integrity, and Respect. Those values are in everything we do and shape how we approach our varied jobs in the 10 Divisions that make up the Department of Revenue.

Over the past year, our efforts have helped improve the lives of Coloradans in many ways, including:

- The Division of Motor Vehicles (DMV) prioritized customer service making it possible to take the written driving test online with their new @Home Testing service, removing the need to come into an office.
- The Colorado Lottery, for the third consecutive year, posted record-breaking sales of more than \$890 million, with record distributions of \$195 million. Proceeds from the Lottery support the places Coloradans love to play. Lottery dollars help fund parks, trails, open space, and wildlife conservation, as well as school capital construction projects.
- The Marijuana Enforcement Division (MED) launched an underage sales compliance dashboard to provide better transparency in their efforts to keep Marijuana out of the hands of minors.
- The Specialized Business Group’s (SBG) Liquor Enforcement Division had the large task of overseeing the implementation and compliance of

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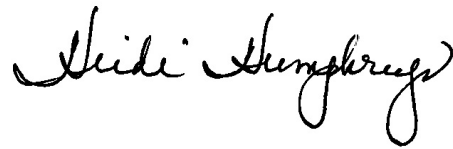
Proposition 125, as passed by Colorado residents on Nov. 8, 2022, that allowed wine to be sold in new places like grocery stores in Colorado. The SBG’s Gaming Division, now in its third year of Sports Betting operations, posted record numbers in a year that saw the Denver Nuggets become NBA Champions. The tax revenue from sports betting goes towards the Colorado Water Plan, which ensures the people of Colorado will have plenty of water for years to come.

- The Taxation Division was called upon to expedite TABOR refunds during a time of record inflation to get checks in the hands of Coloradans through the Colorado Cashback program.
- The Department was tasked by statute to establish the Natural Medicine Division. An entirely new Division that will be responsible for regulating and licensing the cultivation, manufacturing, distribution, testing, storing,

transportation, transfer and dispensation of natural medicines, and regulated natural medicine products in Colorado in partnership with the Department of Regulatory Agencies (DORA).

These are just a few amazing achievements that DOR accomplished this past fiscal year and this report highlights many more. I am extremely proud of the great employees that make this Department run smoothly for the benefit of Colorado and the great people who call this state home, and it is my honor to serve as their Executive Director.

Sincerely,



Heidi Humphreys  
Executive Director

# Organizational Chart 2023



**Executive Director**

**Deputy Executive Director**

**Executive Assistant**

**Legislative Liaison**

**Administrative Offices Division**

**Human Resources**

**Communications**

**Innovation, Strategy, and Delivery**

**Hearings Division**

**Financial Services**

**Internal Audit**

**Specialized Business Group**

**SBG**

**Lottery Division**

**LOT**

**Motor Vehicles Division**

**DMV**

**Marijuana Enforcement Division**

**MED**

**Taxation Division**

**TAX**

**Auto Industry**

**Sales**

**Driver Control**

**Licensing Operations**

**Taxpayer Services**

**Gaming**

**Marketing**

**Driver License**

**Licensing Investigations**

**Tax, Audit & Compliance**

**Liquor and Tobacco**

**Security & Investigations**

**Vehicle Services**

**Field Investigations**

**Tax Policy**

**Racing**

**Operations & Development**

**Motor Vehicle Investigation Unit**

**Analysis & Planning**

**Conferee**

**Research and Legislative Services**





# The Executive Director's Office



**T**he Executive Director's Office (EDO) is committed to fulfilling the Colorado Department of Revenue's (DOR) mission and vision by living our values every day. The EDO is made up of the Administrative Offices Division (AOD), Financial Services (FS), the Legislative Liaison, the Office of Communications, Internal Audit, Innovation, Strategy and Delivery (ISD), and the Hearings Division. Each section under EDO supports the divisions in delivering efficient, effective and quality services for the people of Colorado.

# The Administrative Offices Division



**T**he Administrative Offices Division (AOD) serves as DOR's central operational support office by providing exemplary service to internal and external customers. It consists of the offices of the Office of Communications, Facilities, Safety and Security, Records Management, Forms and Graphics Development, the Hearings Division, and Mail Services.





## Hearings Division

**T**he Hearings Division employs attorneys who administer the Administrative Procedures Act and relevant statutory provisions to provide due process to citizens who challenge an adverse action by the department. The hearings are conducted virtually, which make them efficient and easily accessible to all. The division hears cases from the DMV and the various DOR regulatory divisions. The decisions and orders issued by the hearing officers are subject to appellate review. The division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions.



**F**inancial Services ensures taxpayer dollars are used responsibly and as allocated. The office is comprised of Budget, Purchasing and Contracts, Accounting, and Deposit Control sections.

# Innovation, Strategy and Delivery Division



The Innovation, Strategy, and Delivery Division ensures the achievement of annual, multi-year legislative, and strategic goals for each division of the DOR and the Executive Director's Office. These goals impact the people, processes, policies, systems, and data changes. ISD also provides the necessary support and maintenance for critical applications performed in concert with the Governor's Office of Information Technology.



## Legislative Liaison



**T**he Legislative Liaison section works directly with the Colorado General Assembly to ensure the department meets its demands, including drafting fiscal notes and providing testimony, among other duties. The legislative team covers all legislative activity, including assessing and negotiating proposed legislation, directing the department's responses to legislative proposals, developing strategies to gain support for departmental initiatives, offering alternatives to proposed legislation that may impact the department, and providing outreach to stakeholder groups.





# Division of Motor Vehicles

**C**reative, innovative and effective solutions drove the Colorado Division of Motor Vehicles (DMV) success in FY 22-23. The DMV focused on continued innovation while enhancing current offerings, leveraging technology to expand access to essential DMV services in an effort to better serve all of Colorado.

## Leveraging technology to better serve all Coloradans

The DMV continues to be a trailblazer for motor vehicle organizations throughout the nation. In FY 22-23, innovations focused on making services

accessible to all Coloradans, including underserved groups such as those who live in rural areas, Coloradans who don't speak English, immigrants and those experiencing homelessness.

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This drive has paid dividends for Coloradans and is reflected in the adoption rates of online services, such as @Home Testing, which launched in July 2022 and allows aspiring drivers to take a written permit test remotely. Use of @Home Testing grew from only 3.16% of total written permit tests in July 2022 to almost 26% in June 2023. For the year, @Home Testing accounted for 16.5% of total written permit tests taken during FY 22-23.

Overall, more Coloradans used DMV services than ever before. Of all transactions in FY 22-23, over 42% were completed by self-service options like myDMV, MV Express Kiosk and myColorado.

In Nov. 2022, the DMV partnered with Apple to launch the Colorado ID in Apple Wallet, continuing Colorado’s track record of innovation in digital IDs that started in 2018 when the Centennial State launched the Colorado Digital ID™ in the myColorado app. Colorado ID in Apple Wallet combines state-of-the-art technology and security, giving Coloradans a next-generation identification experience that will only grow in convenience and applicability as the rest of the nation plays catch up.

While technology and know-how present opportunities for convenience, the DMV never lost sight of traditionally underserved Coloradans and what it could do to improve

1 [2020 U.S. Census Bureau Estimates](#)

their DMV experience. The DMV did this by strategically implementing programs like DMV2GO that launched in Pagosa Springs in Aug. 2022. Advances in technology empowered the DMV to bring essential services to those who need them most. The DMV2GO is focused on those who need to take off a day of work to drive over an hour to get to a driver license office, those who have no means of transportation such as assisted living facility residents, and those experiencing homelessness, as well as Coloradans transitioning back into society.



To help those who have difficulties reading or just prefer to listen, the DMV published the first-ever audiobook edition of the Colorado Driver Handbook in Oct. 2022.

## Respect

Language is another barrier for 16.3%<sup>1</sup> of all Colorado households accessing government services. With such a large percentage of non-English or limited English speakers needing more accessible, convenient services, the DMV blazed a trail once again, implementing a device initially intended for travel in a novel way. In July 2022, the DMV broke through this service barrier with Pocketalk, a hand-sized

device that provides two-way translation for over 80 languages in real time. The DMV equipped each of its 35 offices with at least two Pocketalk translation devices.

The DMV also began offering services to undocumented Coloradans at each driver license office in June 2023, announcing this achievement during an event with Gov. Jared Polis celebrating ten years since the signing of the Colorado Road and Community Safety Act.

## Success in Legislative Implementation

Since the initial COVID-19 pandemic pause, the DMV has implemented critical legislation successfully year after year.

In FY 22-23, the DMV implemented a safety legislative act that added voluntary disability identifiers on licenses and vehicle registrations intended to communicate with first responders and tell them when a driver or vehicle owner has a disability that makes communicating difficult.

The DMV also implemented the Registration Fairness Act, which attempts to stem the tide of new residents failing to register their vehicles with little to no penalty and stood up Electronic Vehicle Title and Registration, which offers Coloradans purchasing a vehicle the ability to register their vehicle at the dealership.

Legislation also partnered the DMV with Colorado Parks and Wildlife, adding the Keep Colorado Wild Pass to the vehicle registration, significantly lowering the cost of park access for Coloradans and helping fund state parks.

Last fiscal year the DMV had some fun with Coloradans throughout the state. The DMV hosted the Historic Colorado Contest, which asked Coloradans to design and choose the State’s 150th anniversary license plate. More than 300 entries from 216 entrants were submitted, and over 34,000 Coloradans voted in the contest that ended with two license plate designs being produced in celebration of Colorado’s anniversary.

## The Road Ahead

As the DMV charts its course, the Division plans to further improve its offerings by improving how it collects and implements customer feedback. At the same time, DMV will continue to expand the footprint of Motor Vehicle Express Kiosks so that more Coloradans have better access to title and registration services at times and places convenient to them. The DMV also looks to continue innovating in the mobile ID space with a launch of Colorado ID in Google Wallet in Sept. 2023.



# Lottery Division

**R**eaching new records and achieving sales and responsible gaming milestones were the capstones of a successful and innovative year for the Colorado Lottery in FY 22-23. The Lottery’s consistent efforts to grow revenue responsibly continue to result in millions of dollars every year to fund and support outdoor recreation, conservation, and schools in Colorado.

## Revenue

The Colorado Lottery reached yet another record high for revenues and proceeds distribution in FY 22-23, with a record

sales year of nearly \$890 million. Except for 2020, during the pandemic crisis, the Lottery has seen year-over-year record sales for seven straight years.

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A banner year for record-high jackpots, the Lottery’s two Mega Millions and one Powerball Jackpot that exceeded \$1 billion each drove a considerable boost for this year’s sales, with more than \$293 million in sales across all jackpot games. The Lottery’s sales for Powerball and Mega Millions alone were over \$66 million more than the Lottery’s initial goal. Overall, the Lottery’s Scratch product segment continues as the largest revenue generator, with sales of nearly \$597 million.

## Conservation

Hitting another sales record helped the Lottery maximize funds for proceeds beneficiaries, resulting in a Lottery proceeds distribution record of more than \$195 million distributed among beneficiaries for FY 22-23. Returning the highest amount ever to fully fund all the programs designated to receive Lottery dollars in statute with some leftover means more money than ever for outdoor recreation, conservation, open spaces, schools, and outdoor equity in Colorado — that is why the Lottery was created and what it is most proud of.

## Responsibility

The Lottery is tasked to operate with the highest level of integrity and responsibility to help curb problem gambling by ensuring that responsible gaming best

practices are woven into everyday operations.



The Lottery has increased its responsible gaming efforts and funding by 75% in the past three years. These additional funds help the Lottery enhance responsible gaming marketing and awareness initiatives that are already in place.

## Accountability

The Lottery also made great strides toward providing more access to player and retailer services in FY 22-23 by launching a fully digital retailer licensing application and renewal option, as well as implementing touchless EFT transfers to pay cash prizes for winners who claim their prizes via an electronic form. Expanding access for its Spanish-speaking players has also continued as a priority; the Lottery updates its website in both English and Spanish and translates most press releases and other important information into Spanish.

The Lottery continues to advance its commitments and programs under its Level 4 certification with the World Lottery Association Responsible Gaming certification program. In FY 22-23, the Lottery received Level 4 certification; however, the Lottery’s responsible gaming

Continued on page 18

work is never done. This year, the Lottery launched age verification on all self-service terminals and created a program for underage sting operations, which will

begin in FY24. Additionally, the Lottery created a full-time position to manage its responsible gaming program, a testament to how much the program has grown.



Mandeep was surprised with a Prize Surprise at home by the Lottery with a \$1 million win in the Lottery’s Second Chance Drawing. He planned to give back to his community and possibly start a new business.



[Coloradolottery.com](https://coloradolottery.com)





## Marijuana Enforcement Division

**G**uiding objectives for the Marijuana Enforcement Division (MED)'s success during FY 22-23 included meeting milestone metrics, implementing key legislation and improving the technology solutions to manage the Division's needs. Supporting these efforts, the Division made significant improvements that streamlined the MED website and improved the [MED Data Dashboard](#), launched an [underage sales compliance dashboard](#), and [proactively posted Final Agency Actions](#) to increase transparency.

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The MED staff worked hard to represent the DOR values of service, teamwork, accountability, integrity, and respect by protecting the public health and safety of the people of Colorado through responsible regulation of the state’s legal marijuana industry.

The MED regulates and licenses the cultivation, manufacturing, testing, distribution, and sale of medical and retail marijuana in Colorado. The mission of the MED is to promote public safety and reduce public harm by regulating the Colorado commercial marijuana industry through the consistent administration of laws and regulations and strategic integration of process management, functional expertise, and innovative problem-solving.

## Wildly Important Goals (WIGs)

The MED uses WIGs to measure DOR's progress toward goals that advance our mission. The MED leads the effort for several Cannabis Cabinet WIGs. The MED helped Regulated Marijuana Businesses (RMB) designated as Social Equity Licensees (SEL) become operational. The Division determined that 45.10% of SEL who had been licensed for at least 60 days demonstrating business operations or transactions were operational by June 30, 2023, just shy of the ambitious goal

of 50%, a significant improvement from 8.33% at the end of Q1.

Four lead measures helped the MED make significant progress toward our social equity WIG goal. The MED hosted two networking and resource fairs geared towards social equity applicants and licensees in collaboration with other state and local agencies in FY 22-23 and developed and hosted two technical assistance clinics for social equity applicants and licensees in FY 22-23, hitting our goals.

The MED staff created over 10 compliance tools on topics to assist prospective and current social equity licensees throughout the life cycle of hosting a business license in FY 22-23, well above our goal of four. Lastly, the MED launched a quarterly newsletter (the MED’s [In the Weeds](#)) with a dedicated section to support social equity licensees, sending four quarterly newsletters in FY 22-23 and plans to continue the newsletter next fiscal year.

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## 2022 Rulemaking, Task Force and Feasibility Study

In FY23, the MED staff implemented four bills from the 2022 legislative session.

**HB22-1222**

**Marijuana Responsible Vendor Designation**

**SB22-178**

**Licensee Ability to Change Marijuana Designation**

**HB22-1135**

**Marijuana Transporter License Transfers**

**HB22-1037**

**Retail and Medical Marijuana Same Location**

In addition to legislative implementation rulemaking sessions conducted in FY 22-23, the MED once again hosted sessions focused on Science and Policy Work Group priorities and catch-all items. The MED Senior Director Dominique Mendiola sat on the [SB 22-205](#) Task Force (Intoxicating Hemp And Tetrahydrocannabinol Products). After over 20 meetings, the Task Force submitted a [Final Report](#) to the General Assembly, with the state agencies involved in issuing a

[Supplement](#), providing a set of purposeful recommendations regarding the sale of hemp-derived products.

Additionally, pursuant to [SB 22-120](#) Regulation of Kratom Processors, division staff convened a group of interested parties to put together a feasibility study on kratom following legislative directives to develop a report containing recommendations for regulating kratom products. Staff from the Department’s Liquor Enforcement Division assisted throughout the process along with key stakeholder groups.

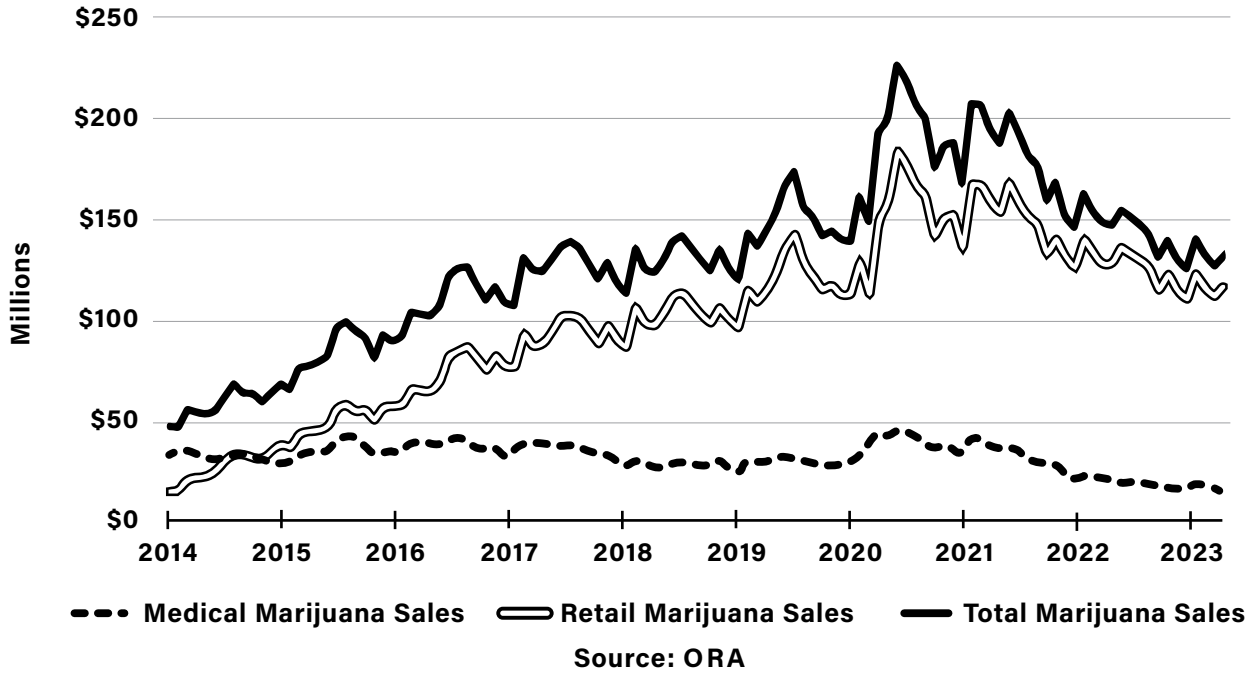
### The MED is a nationally recognized leader in cannabis regulation

In June 2023, the MED Senior Director Mendiola was elected to serve as President-elect for the National Cannabis Regulators Association (CANNRA) where she has served as a board member at large since June 2022.

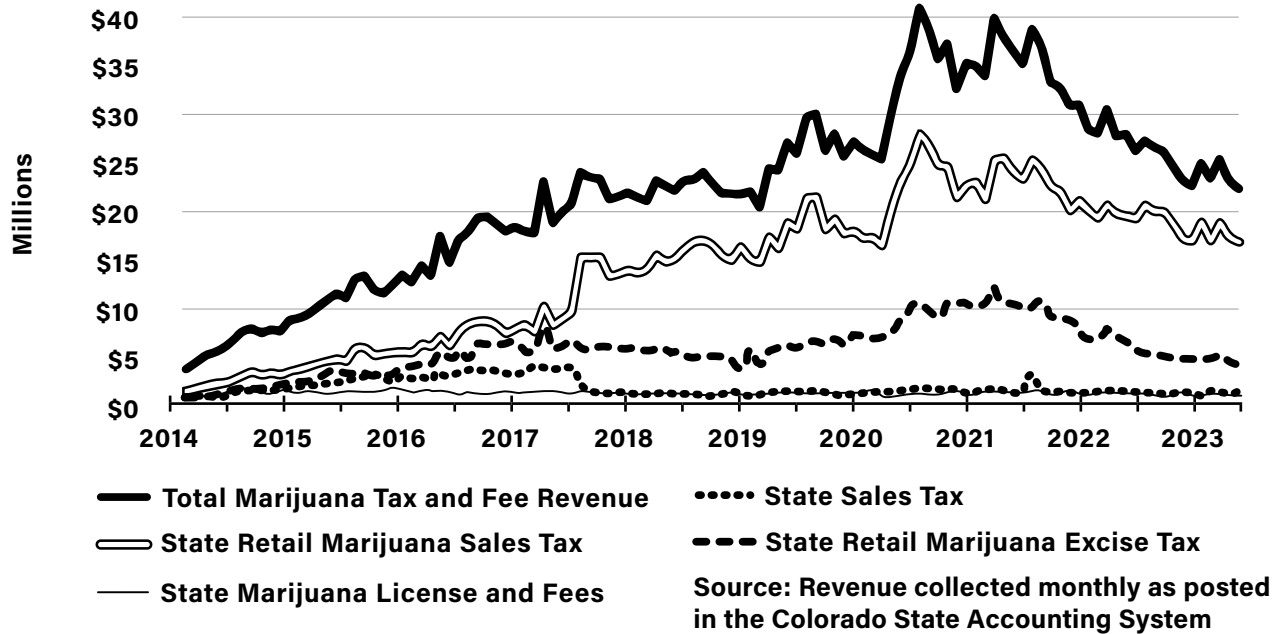
### Tax Revenue and Sales Numbers

During FY 22-23, marijuana sales saw a notable reduction throughout the state, impacting the state revenue generated through marijuana excise and sales taxes.

## Marijuana Sales



## Marijuana Tax Revenue



[SBG.Colorado.gov/MarijuanaEnforcement](https://SBG.Colorado.gov/MarijuanaEnforcement)



# Specialized Business Group



**T**he leading theme for the Liquor and Tobacco Enforcement Division (LED) during FY 22-23 revolved around reviewing and revising rules, regulations, and processes with stakeholders and industry members and educating those impacted by the changes.

## The Liquor Advisory Group and Legislative Changes

During FY 22-23, the Liquor and Tobacco Enforcement Division (LED) worked towards legislative implementation, stakeholder engagement and rulemaking, and facilitation of the Liquor Advisory Group (LAG) established pursuant to a letter issued

to the Department’s Executive Director by Governor Jared Polis.

LED implemented two significant legislative changes during FY 22-23. SB23-264 – Alcohol Beverage Festival Participation – was implemented, which changed certain aspects of the festival permit and festival permit application process, including

Continued on page 24

increasing the application timeline for each festival permit, increasing the processing fee due with each application, and allowing an eligible licensee to participate in up to 52 festivals in a calendar year. HB 23-1061-Alcohol Beverage Retail Establishment Permit – which expanded and renamed the art gallery permit to the retail establishment permit and allowed eligible permittees to serve complimentary alcohol beverages to patrons 24 days per calendar year for four hours each day, effective Aug. 2023. The bill also established additional restrictions on who qualifies as a retail establishment and additional prohibitions regarding alcohol service, including serving sizes, hours of service, and age of servers.

To ensure compliance with Proposition 125, as passed by Colorado citizens on Nov. 8, 2022, the Division implemented the automatic conversion of approximately 1,934 fermented malt beverage off-premises retailers to the newly established “fermented malt beverage and wine retailer” license type in March 2023. The Division worked closely with stakeholders and affected agency partners in drafting and implementing emergency and permanent rules associated with this Proposition, annual working group topics and as-needed regulatory language change discussions pursuant to industry and legislative needs. The Division provided four training sessions for clerks and stakeholders to ensure a smooth conversion and issuance of the licenses.

The liquor marketplace in Colorado is a dynamic and complex industry that has faced many challenges in recent years. As such, Gov. Jared Polis issued a letter to the State Licensing Authority in July 2022 requesting a special report to generate recommendations regarding statutory alignment opportunities in the Liquor, Beer, and Special Event Codes. These recommendations will focus on the law's modernization, clarification, and harmonization of the law to enhance statutory clarity, marketplace and consumer protections, and public safety initiatives. The State Licensing Authority, Mark Ferrandino, established the Liquor Advisory Group (LAG) comprising 33 liquor industry members to discuss these recommendations and opportunities. The LAG met seven times this year, with 15 subgroup meetings. The subgroups are Regulation of Retail Operations, Marketplace Structure, and Licensing.

## Training and Regulation of the Alcohol Industry

The Division worked closely with multiple stakeholders throughout the fiscal year by conducting 77 liquor law and regulation trainings. The Division received 400 complaints involving the regulation of liquor and nicotine products, which resulted in investigations; 262 were unfounded, 63 licensees received a written warning, 40 were exceptionally cleared, 66 resulted in an

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administrative action, seven were transferred to local licensing authority action, 11 resulted in the issuance of a summons, and six are still in active investigation posture. The Division conducted 966 liquor inspections and 5,514 liquor compliance checks and issued 281 administrative actions regarding compliance check violations. The Division also provided multiple trainings at the Craft Brewers Summit, the Colorado Beer Distributors Association, the Colorado County Clerks Association Annual Conference, and the National Conference of State Liquor Administrators Annual Conference. The Director Michelle Stone-Principato was elected as the Western Regional Chair of the National Association of State Liquor Administrators. The Director is appointed as an active member of the Colorado Task Force on Drunk and Impair Driving and continues to support the mission “to support prevention, awareness, enforcement, and treatment of drunk and impaired driving in Colorado through strong partnership with public, private and non-profit organizations.”

## Tobacco Regulation

The Division also regulates tobacco/nicotine retailers within the state. The Division issued 1,865 new tobacco retail licenses and 57 permits in the fiscal year. The Division conducted 851 tobacco inspections, 12,781 tobacco compliance checks and issued 403 administrative actions. This year, the division

engaged in stakeholder engagement and updated or implemented changes to the following tobacco regulations: 7-200 Petitions for Statements of Position and Declaratory Orders, 7-601 Penalties, and 7-900 Identification.

## Teamwork

The Division continues its collaborative efforts with regulating tobacco and nicotine products with our partners at the Food and Drug Administration, Office of Behavioral Health, and Colorado Department of Public Health and Environment to ensure the safe consumption of tobacco and nicotine products within our state.



## Licensing

The Division improved its online services significantly by implementing four additional online applications in ML1 for licensees and utilizing the secure file transfer platform MoveIT to communicate and exchange information with 159 local licensing authorities securely and in a more organized and efficient manner. LED continues to promote this service and hopes to increase the number of participating localities this next fiscal year.



[SBG.Colorado.gov](https://www.sbg.colorado.gov)



# Division of Gaming

**T**he Division of Gaming led the charge to implement numerous legislative changes during FY 22-23 that impacted the gaming industry in Colorado in ways never seen before. Focused on introducing new game options for consumers, implementing the elimination of betting limits, and leading efforts to tackle problem gaming across the state, the Division of Gaming worked in tangent with industry members to implement new programs and rules responsibly and strategically.

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## Legislative Impacts on the Gaming Industry

Working in collaboration with the gaming industry, Colorado legislators and stakeholders, the Division of Gaming implemented several new legislative changes impacting the gaming and sports betting industries. FY 22-23 saw the second-year results from implementing Amendment 77, which removed betting limits and introduced new games: Baccarat, Pai Gow, Casino Wat, Big Six Wheel, and Keno.

Taxes collected on limited and extended gaming activities increased by \$6,762,312.75 or 4.55% over FY 22-23.

## Responsible Gaming Initiatives Supported through Grant Funding

With the passage of HB22-1402, the Division of Gaming launched the Problem Gaming Grants Program to distribute funding to state agencies and non-profit organizations addressing problem gaming in Colorado. In the spring of 2023, the Commission approved two rounds of grants to different responsible gaming organizations, totaling \$2,480,054. This total includes a grant awarded to the Division for its responsible gaming marketing campaign, as well as to the following entities:

- Massachusetts Council on Gaming and Health for building capacity in Colorado for a system of responsible and problem-gambling-informed stakeholders,
- Kindbridge Research Institute for strategic approaches to gambling expansion, reviewing gambling treatment quality and availability in Colorado,
- Problem Gambling Coalition of Colorado for the creation of a problem gambling center, a Colorado collegiate education and prevention program, and an awareness and education project.

## Sports Betting Continues to See Record Growth

The third year of legalized sports betting in Colorado resulted in record returns in Annual Gross Product (AGP), taxes, and total distributions from the limited gaming and sports betting funds. At the Aug. 2022 meeting of the Colorado Limited Gaming Control Commission (CLGCC), commissioners approved the FY 22-23 distributions from the limited and extended gaming funds totaling \$155,417,927.61, a 4.54% increase over the FY 22-23 distributions.

Three years after the legalization of sports betting in Colorado, a milestone was met in May 2023 with a total of \$10

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billion in bets placed within the borders of Colorado. Colorado continues to report the following sports as the top 10 bets placed in Colorado: NBA basketball, professional football, baseball, tennis, ice hockey, soccer, NCAA football, table tennis and golf.

In Sept. 2023, the Colorado Limited Gaming Control Commission (CLGCC) approved the second-year distributions from tax revenues collected in FY 22-23

from legalized sports betting to designated beneficiaries, including the Colorado Water Plan. A total of \$25,437,773.08 was distributed to the intended beneficiaries from the sports betting statute, with the Water Implementation Cash Fund receiving \$23,770,958.60, a 94.26% increase over the distribution from FY 22-23. In addition, a required 6% was disbursed to the Hold Harmless Fund, totaling 1,536,814.48, and the Office of Behavioral Health received the annual distribution of \$130,000.





## Auto Industry Division

**R**educing fees, improving the process for license applications, and ensuring compliance with auto industry regulations and laws were the focus of the Auto Industry Division (AID) during FY 22-23.

AID regulates the motor vehicle and powersports industries with a balanced emphasis on education, compliance, and enforcement of applicable laws and regulations. The Division acts as the administrative arm in the licensing and regulating of motor vehicle/powersports dealers, used motor vehicle/powersports vehicle dealers, wholesalers wholesale auto auctions, and salespersons for the Motor Vehicle Dealer Board (MVDB).

### Reducing Fees for Licensees

AID saw an increase of three percent in dealer licenses issued in FY 22-23 while also continuing to support economic recovery with a fee reduction of 35%.

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## Improving the Application Process

Improving and streamlining the process for licensees to submit their license applications has been a focused priority of the AID for many years.

### Service

Utilizing an online application system, in FY 22-23, AID expanded the ability to apply for all 53 licenses online, which resulted in receiving 3,313 applications online during the fiscal year, an increase of 289%.



## Compliance with Rules and Regulations

The Division continues to work with stakeholders and the Motor Vehicle Dealer Board to ensure education, compliance, and enforcement of applicable laws. In FY 22-23, the Auto Industry Division completed 857 investigations, an increase of 117%. These investigations resulted in 496 violations/ founded complaints.

## Recognized Leadership

Notably, on June 14, the Division Director, Chris Rouze was awarded the Lance D. Thomas Award at the National Odometer and Title Fraud Enforcement Association. The award recognizes members for noteworthy achievements in consumer protection, odometer, and title fraud cases.



Chris Rouze, Director Auto Industry Division, receives the Lance D. Thomas Award from the National Odometer and Title Fraud Enforcement Association, June 2023.

# Division of Racing Events



**D**uring the 2022 live racing season, the Division of Racing Events worked on maintaining regulation and oversight of the horse racing industry in Colorado while balancing the new federal-level rules and regulations to improve safety and integrity in the racing industry across the United States.

Returning from a limited racing post-COVID-19 race season in 2021, the Division of Racing Events worked collaboratively with the Colorado Racing Commission, Arapahoe Park racetrack, and racing industry associations to complete 42 days of live racing over the course of the summer and fall

of 2022. The 2022 live racing season opened on July 3, 2022, and concluded on Oct. 4, 2022. The 2022 racing season saw a total of forty-two races with 355 live starts.

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## Purse Funds

For the 2022 season, a total of \$4,320,972 was paid in purses. Thoroughbred's total purses paid was \$3,078,672, or 71.25%; Quarter Horses' purses paid were \$1,042,200, or 21.25%; Arabian's was \$193,800, or 4.49%; and Mixed was \$6,300, or .15%.

## Licensing

In the 2022 season, the Division received 209 applications through the online system. The Division published three application forms in Spanish to expand services to underserved and underrepresented communities. Additionally, to meet the WIG of increased economic and customer benefits, the Division did not raise or increase license fees.

## Protecting the Welfare of Racing Participants

Ensuring the health and safety of the racing participants and animals, division

veterinarians conducted 2,386 pre-race exams, resulting in twenty-six (26) horses being scratched. Additionally, every one of the 2,360 starts received a pre-race exam during the 2022 race meet.

The Division of Racing Events supports animal welfare organizations that promote the safety of racing animals. In 2022, the Division of Racing Events distributed \$56,206 to the Colorado State University Fund for Equine Research and \$45,110 to the Greyhound Welfare Fund.

## Federal Regulations Under HISA

In FY 22-23, the Division began working with Thoroughbred owners to complete additional licensing requirements for the implementation of the Horseracing Integrity Safety Authority (HISA). HISA created a national, uniform set of integrity and safety rules that are applied consistently to every Thoroughbred racing participant and racetrack facility.





# Taxation Division

**F**Y 2022-23 was a time to shine for the Taxation Division. Faced with formidable tasks, the Taxation Division successfully rose to the challenge, implementing TABOR refunds eight months early as part of the Colorado Cash Back effort while processing over 44.3 million tax returns on time and implementing various customer service improvements.

## Customer Service Takes Center Stage

Perhaps the most visible effort, Colorado Cash Back provided Coloradans a tax rebate of \$750 for individual filers and \$1,500 for joint filers during a difficult time

of global inflation spurred by supply chain woes. The effort provided Coloradans with TABOR refunds several months in advance and helped keep Colorado strong and resilient.

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Additionally, the Taxation Division implemented a state-level child tax credit providing varying rebates for qualifying parents and guardians, giving Coloradans extra help as they raise the Centennial State's future leaders.

In Sept. 2022, the Division started accepting cryptocurrency as a form of payment for Revenue Online transactions, giving Coloradans greater flexibility in how they remit taxes.

The Taxation Division also successfully developed a direct debit payment option in Revenue Online before successfully migrating about 50,000 individual and business customers from a third-party payment platform, PayConnexion, which its developers were discontinuing.

The Division has also worked hard to improve services and accessibility, continuing work to improve American Disability Act website compliance and to create hubs on the Taxation website to pool information by topics, such as climate-friendly tax incentives, giving Coloradans more flexibility in how they research Colorado taxes.

## Upcoming Improvements

Looking ahead, the Taxation Division has major initiatives that will make remitting taxes more convenient and easy. The Division will be upgrading its Sales and Use

Tax System (SUTS) to make it easier for business taxpayers to file multiple returns at the same time, as well as improving the user interface.



Many Coloradans will also welcome the news that the Taxation Division is creating a 104EZ form, making filing Colorado income taxes more convenient and easy.

## Integrity

The Division is also working to create a notifications sign-up system for Revenue Online, allowing taxpayers to receive email notifications and reminders.

Moreover, the Taxation Division is exploring live translation services for Coloradans who contact the Taxation call center and are more comfortable communicating in another language.

With all the ongoing work and past year's effort, the Taxation Division is well positioned to continue providing the excellent customer service Coloradans expect and deserve.



[TAX.Colorado.gov](https://tax.colorado.gov)



# By the Numbers

## EDO

### Motor Vehicle Hearings

Fiscal Years 2019 to 2023

Motor Vehicle Case Types and Counts	2019	2020	2021	2022	2023
Excessive Points <sup>1</sup>	8,421	4,282	5,857	5,220	5,154
Express Consent	8,399	8,547	5,555	6,767	6,304
Driver License Compact	359	324	222	94	67
DUI Convictions	50	22	75	155	136
Habitual Traffic Offender	137	136	132	125	127
Insurance Related Restraints <sup>2</sup>	345	305	413	452	555
Vehicular Assault/Homicide	6	10	11	11	10
Underage Drinking and Driving	48	72	71	68	50
Minor Buy/Possess Alcohol	5	2	1	2	2
Ignition Interlock <sup>3</sup>	4,571	3,863	3,548	3,108	2,704
CDL Restraints	377	392	30	48	31
Extensions/Renewals	270	173	243	289	302
Other	202	211	170	172	180
<b>Total</b>	<b>23,190</b>	<b>18,339</b>	<b>16,328</b>	<b>16,511</b>	<b>15,622</b>

<sup>1</sup> Measures were taken to increase the number of excessive points hearings in FY 2017 through 2019 to provide additional hearings. Points cases in FY 2020 reflected the actual case load as the backlog from previous years had been resolved in the two prior fiscal years.

<sup>2</sup> Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

<sup>3</sup> In FY 2018, the DMV increased the number of interlock-related actions after the implementation of DRIVES. In FY 2020, DMV implemented a screening process that reduced the number of cases actually set for a hearing.

## Hearings (Non Motor Vehicle) <sup>1</sup>

Fiscal Years 2019 to 2023

Non Motor Vehicle Case Types	2019	2020	2021	2022	2023
Liquor Division	0	2	2	2	1
Racing Division (Generally Conducted by Racing Division Stewards)	0	0	2	0	1
Tax <sup>2</sup>	5	4	7	0	0
Tobacco	1	0	0	0	0
Emissions	0	0	1	0	0
CDL and 3rd Party Testers	2	2	0	0	0
Automobile Salespersons	8	23	13	9	9
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	5	5	5	17	8
Lottery (Generally Heard by Lottery Director)	0	0	0	0	0
DMV - Title Enforcement	19	4	5	5	9
EDO - Rules Hearings	25	16	12	7	6
<b>Total</b>	<b>65</b>	<b>56</b>	<b>47</b>	<b>40</b>	<b>34</b>

<sup>1</sup> These numbers denote Initial Decisions or Final Determinations issued after hearing or briefing only in Non Motor Vehicle cases that the Hearings Division hears for the Executive Director. They do not include orders issued in pre-hearing conferences.

<sup>2</sup> The number of Tax hearings reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.

## Motor Vehicle Hearings Administration Statistics

Fiscal Years 2019 to 2023

Items Processed	2019	2020	2021	2022	2023
Subpoenas	1,156	986	673	836	588
Hearing Notices	38,557	48,917	25,361	28,359	27,540
Incoming Calls	40,319	35,210	29,248	22,664	18,265
Hearing Reschedules <sup>1</sup>	2,337	1,477	755	1,130	1,257
Transcript/Recording Requests	380	366	350	333	393
<b>Total</b>	<b>82,749</b>	<b>86,956</b>	<b>56,387</b>	<b>53,322</b>	<b>48,043</b>

<sup>1</sup> In FY 2019, the Hearings Division began counting rescheduled requests and requests to appear by phone separately. This line includes both reschedule requests and requests to appear by phone.



## Non Motor Vehicle Case Metrics <sup>1 2</sup>

Fiscal Years 2019 to 2023

<b>Liquor and Tobacco Enforcement Division - Liquor</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	25	15	19	21	19
All Hearings Set	25	15	17	21	19
All Final Hearings Conducted	0	2	2	2	1
All Hearings Conducted	NA	NA	14	4	2
All Orders Issued	41	27	99	30	7
All Initial Decisions/Final Determinations Issued	0	2	2	3	1
<b>Rule Hearings Cases <sup>3</sup></b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	NA	25	7	8	6
All Hearings Set	NA	18	13	8	6
All Final Hearings Conducted	NA	16	13	7	6
All Orders Issued	NA	NA	13	6	6
All Rule Reports Issued	NA	16	13	6	6
<b>Tax Division <sup>4</sup></b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	18	11	4	8	7
All Hearings Set	6	4	5	9	7
All Final Hearings Conducted	5	4	7	0	0
All Hearings Conducted	NA	NA	7	0	7
All Orders Issued	48	72	38	27	36
All Initial Decisions/Final Determinations Issued	14	7	10	7	5
<b>Liquor and Tobacco Enforcement Division - Tobacco</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	1	0	2	0	16
All Hearings Set	1	0	0	0	15
All Hearings Conducted	1	0	0	0	2
All Orders Issued	3	0	0	0	22
All Initial Decisions/Final Determinations Issued	0	0	0	0	1
<b>Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	17	23	20	14	12
All Hearings Set	12	24	21	14	12
All Final Hearings Conducted	8	23	13	9	9
All Hearings Conducted	NA	NA	13	12	12
All Orders Issued	30	48	35	25	20
All Initial Decisions/Final Determinations Issued	11	23	11	10	9

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## Non Motor Vehicle Case Metrics<sup>1 2</sup> (Continued)

<b>Marijuana Enforcement Division Including Medical and Retail<sup>4</sup></b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	38	27	27	54	52
All Hearings Set	29	29	28	54	52
All Final Hearings Conducted	5	5	5	17	5
All Hearings Conducted	NA	NA	34	65	51
All Orders Issued	219	176	190	262	279
All Initial Decisions/Final Determinations Issued	5	5	5	14	15
<b>Titles and Registration Cases<sup>3</sup></b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	NA	6	11	35	22
All Hearings Set	NA	7	7	35	13
All Final Hearings Conducted	NA	4	5	5	9
All Hearings Conducted	NA	NA	8	5	11
All Orders Issued	NA	29	23	59	31
All Initial Decisions/Final Determinations Issued	NA	7	4	7	9
<b>Division of Motor Vehicles (DMV) - Emissions, CDL, and Third Party Tester Certifications</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	2	1	1	0	0
All Hearings Set	2	2	1	0	0
All Final Hearings Conducted	2	2	1	0	0
All Hearings Conducted	NA	NA	1	0	0
All Orders Issued	4	8	6	0	0
All Initial Decisions/Final Determinations Issued	2	2	1	0	0
<b>Racing</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
All Cases Filed	0	0	0	0	1
All Hearings Set	0	0	0	0	1
All Final Hearings Conducted	0	0	0	0	1
All Hearings Conducted	0	0	0	0	3
All Orders Issued	0	0	0	0	1
All Initial Decisions/Final Determinations Issued	0	0	0	0	1

NA - Not applicable

<sup>1</sup> The Lottery and Gaming Divisions do not send hearings requests to the Hearings Division because the hearings are handled within their own Divisions.

<sup>2</sup> Many of the Divisions present cases to the Hearings Division that ultimately settle or reach a resolution before a case reaches a full hearing. This table shows the number of regulatory hearings matters before the Division, including both hearings and settled cases.

<sup>3</sup> To better quantify Hearing Officer level of effort in rule and title hearings, the Division began tracking this metric in FY 2020.

<sup>4</sup> There are less final hearings than initial decisions because there were many initial decisions written on default judgments where there was no hearing both in TAX and MED cases specifically.



# By the Numbers

## DMV

### Traffic Penalty Assessments <sup>1</sup>

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
Number of Penalty Assessments	104,195	90,579	77,020	75,118	73,884
Penalty Assessment Collections	\$14,832,012	\$13,402,959	\$11,433,472	\$10,980,642	\$10,915,200

<sup>1</sup> The number of traffic penalty assessments do not necessarily equate to traffic penalty assessments collected. DMV collects the funds if the customer elects to pay the ticket within the 40 days. Otherwise, the department forwards the ticket to court without collecting any funds.

### Motor Vehicle Titles Received <sup>1</sup>

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023 <sup>3</sup>
Title Applications Received	1,530,943	1,384,215	1,951,460	1,467,716	1,762,452
Title Revenues <sup>2</sup>	\$4,826,514	\$4,359,608	\$4,527,613	\$4,538,434	\$5,513,021

<sup>1</sup> The Colorado Division of Motor Vehicles (DMV) and Governor’s Office of Information Technology completed the second roll-out of a new computer system, Colorado DRIVES, on Aug. 6, 2018. This roll-out replaced the Colorado State Title and Registration System, originally installed between 1983 and 1987, with a modern, web-based system.

<sup>2</sup> Title revenues include only state revenue collected. For each \$7.20 title fee, the state retains \$3.20 and \$4.00 is retained by the county per C.R.S. §42-6-138 (1) (a) and for each \$8.20 duplicate title fee, the state retains \$1.70 and \$6.50 is retained by the county per C.R.S. §42-6-138(2)(a).

<sup>3</sup> Title Revenues for 2023 calculated based on figures retrieved monthly over the year.

### Motor Vehicle Emissions Licenses and Collections

Fiscal Years 2019 to 2023

<b>Licenses:</b>	2019	2020	2021	2022	2023
Stations Licensed	84	79	72	79	68
Inspectors Licensed	425	429	407	409	243
<b>Total Licenses in Force</b>	<b>509</b>	<b>508</b>	<b>479</b>	<b>488</b>	<b>311</b>
Stations Renewed	68	53	68	47	68
Inspectors Renewed	193	139	233	161	330
<b>Total Licenses Renewed</b>	<b>261</b>	<b>192</b>	<b>301</b>	<b>208</b>	<b>398</b>

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## Motor Vehicle Emissions Licenses and Collections (Continued)

Collections:	2019	2020	2021	2022	2023
Station Licenses	\$1,035	\$830	\$1,140	\$645	\$1,080
Inspector Licenses	\$5,070	\$2,815	\$4,735	\$4,155	\$3,845
Exempt Window Stickers	\$30,500	\$25,700	\$25,500	\$18,850	\$18,000
Vehicle Inspection Reports <sup>2</sup>	\$248,371	\$233,069	\$266,688	\$232,821	\$0
Emissions Penalty Assessment	\$1,855,063	\$798,115	\$227,225	\$7,128,325	\$0
<b>Total Collections<sup>1</sup></b>	<b>\$2,140,039</b>	<b>\$1,060,529</b>	<b>\$525,288</b>	<b>\$7,384,796</b>	<b>\$22,925</b>

<sup>1</sup> May not sum to total due to rounding.

<sup>2</sup> During the COVID pandemic, hearings were suspended. ECSI (Emissions Control Systems Inspections) are no longer being completed, thus fines are not being assessed. Hearings are resuming in FY 2024.

## Driver Record Administration

Fiscal Years 2019 to 2023

Restraints	2019	2020	2021	2022	2023
Excessive Points	7,042	5,534	5,470	4,742	4,569
Adult Impaired Driving Arrests <sup>1</sup>	18,941	16,526	14,233	15,505	14,256
License Restricted by Other States	225	213	361	435	369
DUI Convictions	15,049	12,742	13,422	13,154	12,050
Habitual Traffic Offender	2,643	1,908	1,497	1,657	1,843
Crash Without Insurance	10,883	9,838	9,549	10,777	10,714
Driving Without Insurance	5,964	4,918	4,281	4,189	4,644
Vehicular Assault/Homicide	238	201	203	182	161
Underage Drinking and Driving	151	159	160	120	127
Underage Buy/Possess Alcohol	253	136	95	46	17
Child Support Arrears <sup>2</sup>	40,741	27,886	9	19,357	28,289
<b>Total Restraints<sup>3</sup></b>	<b>102,130</b>	<b>80,061</b>	<b>49,280</b>	<b>70,164</b>	<b>77,039</b>

Reinstatements	2019	2020	2021	2022	2023
License Reinstatements Tendered	74,352	60,447	56,729	59,979	51,364
Reinstatement Fees Collected <sup>4</sup>	\$7,063,335	\$6,077,889	\$5,484,700	\$5,698,005	\$4,879,580

Driver Records	2019	2020	2021	2022	2023
Provided to Public	119,142	111,427	100,322	106,899	107,658
Provided to Courts	162,203	157,632	153,403	146,481	124,284

<sup>1</sup> This value includes controlled substance convictions.

<sup>2</sup> Child Support Arrears restraints were paused in April 2020 through Jan. 18, 2022 due to the COVID-19 pandemic. Only specific requests from CDHS were applied to accounts during the aforementioned period.

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## Driver Record Administration (Continued)

- <sup>3</sup> Unpaid Ticket/Failure to Appear in Court restraints were discontinued with the passage of HB 21-1314, effective Jan. 1, 2022. There was a count of 114 default actions for 2023 due to drivers being in default with court but no withdrawal action taken. Only points were applied to driver records.
- <sup>4</sup> The reinstatement fees collected include monies paid for reinstatement, but there can be a lag between the date of the fee remittance and the date of the license reinstatement. This is because the driver still has requirements that have to be met before the driving privilege is fully reinstated. Some examples include but are not limited to, revocation period has not ended and the individual is not yet eligible for reinstatement; proof of SR-22 insurance required; court clearance required; etc.

## International Registration Plan (IRP) Registrations and Collections

Fiscal Years 2019 to 2023

Registrations	2019	2020	2021	2022	2023
<b>Total Number of Colorado-Based IRP Vehicles</b>	18,757	17,166	17,043	17,920	17,315

Collections	2019	2020	2021	2022	2023
Registration Fees Collected in Colorado that Remained in Colorado	\$18,888,996	\$16,818,104	\$18,732,883	\$18,684,888	\$12,188,019
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$57,897,434	\$63,976,898	\$71,240,915	\$74,913,815	\$77,421,393
<b>Total IRP Collection for Colorado<sup>1</sup></b>	<b>\$76,786,430</b>	<b>\$80,795,002</b>	<b>\$89,973,798</b>	<b>\$93,598,702</b>	<b>\$89,609,412</b>

<sup>1</sup> May not sum to total due to rounding.

Note: Colorado-based IRP vehicle registration was down 605 in FY 2023 while the Colorado foreign fees are up \$2,507,578.00.

## Driver License Administration

Fiscal Year 2023

Documents In Force	Total
Total IDs In Force	515,660
Total Permits In Force	104,397
Total Regular Licenses In Force	3,949,033
Total Standard Licenses - Colorado Road and Community Safety Act	152,012
Total CDL Licenses In Force	127,105
Active Mobile Credentials in Force <sup>1</sup>	123,467
Total Motorcycle Endorsements In Force	414,236

Type of License Issued	State Offices <sup>2</sup>	County Offices	Online	Total
Adult License	487,390	77,082	539,749	1,104,221
Minor License	60,602	5,371	18,549	84,522
Provisional License	10,763	144	0	10,907

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## Driver License Administration (Continued)

Type of License Issued	State Offices <sup>2</sup>	County Offices	Online	Total
Probationary License	774	5	0	779
Commercial Driver License	31,143	1,170	14,331	46,644
<b>Total Licenses Issued</b>	<b>590,672</b>	<b>83,772</b>	<b>572,629</b>	<b>1,247,073</b>

Type of Permit Issued	State Offices	County Offices	Online	Total
Adult Permits	63,944	955	0	64,899
Minor Permits	79,793	1,457	0	81,250
Provisional Permits	7,781	76	0	7,857
Motorcycle Permits	3,199	118	0	3,317
Commercial Driver Permits	12,190	259	0	12,449
<b>Total Permits Issued</b>	<b>166,907</b>	<b>2,865</b>	<b>0</b>	<b>169,772</b>

Other Issuances	State Offices	County Offices	Online	Total
Colorado ID Cards	102,914	9,016	37,598	149,528
Paper Credentials <sup>3</sup>	6,059	0	594	6,653
<b>Total Licenses, Permits, and Other Issuances</b>	<b>866,552</b>	<b>95,653</b>	<b>610,821</b>	<b>1,573,026</b>

Organ Donors	State Offices	County Offices	Online	Total
Organ Donors	548,461	60,133	411,673	1,020,267

Endorsements Applied	Total
Motorcycle	113,753
Passenger	10,955
School Bus	4,066
Tanker Vehicles	18,262
Tanker & HAZMAT	4,682
Double and Triple Trailers	10,431
Hazardous Material	432
3 Wheel	379
<b>Total Endorsements</b>	<b>162,960</b>

Examinations	Total
Eye Exams - Passed with Corrective Lenses	260,841
Eye Exams - Passed without Corrective Lenses	462,790
Eye Exams Failed	4,865
Physical Referrals <sup>4</sup>	6,180

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## Driver License Administration (Continued)

Note: All citizen residents issued a credential are registered to vote automatically unless they waive this option at the time of issuance. The Colorado Secretary of State maintains voter registration data, please visit:

<https://www.sos.state.co.us/pubs/elections/SCORE/SCOREhome.html>

NA - Not applicable

NAV - Data not available

- <sup>1</sup> Mobile credentials (mDL) are a convenient new way for Colorado residents to carry REAL ID-compliant state identification without a physical card. The DMV began tracking mobile credential data on Nov. 9, 2022 when Colorado ID in Apple Wallet launched. These figures do not include the myColorado™ App's Colorado Digital ID™.
- <sup>2</sup> State issuances include those issued by the cashiering desk and at correctional facilities. Online Issuances include renewals, upgrades and downgrades using myDMV.colorado.gov and myColorado™ App's Colorado Digital ID™ renewals.
- <sup>3</sup> Includes Express Consent Permits, Administrative Insurance Permits, Hit and Run Permits, Rehabilitation Permits, and Temporary Probationary Licenses issued by Hearings.
- <sup>4</sup> This data includes referrals for medical (DR2401) and eye exams (DR2402). HB21-1139 - Driver License Renewal Electronic by Seniors requires these forms to be submitted for online renewals for individuals over 80 years of age. See C.R.S. 42-2-118(1.5)(a)(III).

## Vehicle License Fees and Specific Ownership Tax Collected by County

Fiscal Years 2019 to 2023<sup>1</sup>

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Adams	\$5,442,000	\$40,061,242	NA	\$61,522,737.88	\$258,403.05	\$6,225,932.14	\$45,708
Alamosa	\$193,303	\$1,414,953	\$110,644	\$1,551,760.74	\$10,665.53	\$131,690.94	\$1,323
Arapahoe	\$5,450,801	\$34,970,691	\$555,273	\$72,954,828.57	\$270,142.59	\$7,958,625.64	\$47,888.30
Archuleta	\$212,893	\$1,612,526	\$7,318	\$2,210,676.06	\$12,313.06	\$179,872.38	\$1,528.85
Baca	\$59,241	\$417,717	NA	\$398,170.63	\$3,476.65	\$32,128.31	\$374.50
Bent	\$56,439	\$407,318	NA	\$329,636.48	\$3,180.39	\$24,415.86	\$362.50
Boulder	\$2,858,982	\$17,794,624	\$433,906	\$36,794,603.39	\$145,897.64	\$2,942,790.22	\$19,784.18
Broomfield	\$678,767	\$4,298,187	NA	\$10,738,873.32	\$34,579.43	\$917,007.96	\$5,433.54
Chaffee	\$308,988	\$2,342,888	NA	\$3,234,339.99	\$18,135.88	\$229,550.82	\$1,980.25
Cheyenne	\$33,074	\$288,711	\$27,188	\$346,778.03	\$1,960.10	\$27,490.73	\$216.00
Clear Creek	\$136,234	\$948,386	\$12,466	\$1,476,197.53	\$7,718.65	\$113,362.08	\$950.00
Conejos	\$124,161	\$886,416	\$5,594	\$776,069.28	\$7,223.74	\$51,337.77	\$707.50
Costilla	\$66,920	\$476,839	\$11,919	\$430,236.61	\$3,727.02	\$32,937.49	\$436.75
Crowley	\$42,837	\$296,511	\$2,814	\$199,366.57	\$2,373.78	\$15,764.74	\$307.50
Custer	\$94,564	\$739,945	\$3,559	\$891,950.53	\$5,754.87	\$59,101.30	\$629.59

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**Vehicle License Fees and Specific Ownership Tax Collected by County (Continued)**

Fiscal Years 2019 to 2023

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Delta	\$461,253	\$3,442,061	\$35,362	\$3,314,747.89	\$27,214.38	\$212,102.64	\$2,878.29
Denver	\$5,734,635	\$37,481,166	\$948,803	\$71,226,573.82	\$266,255.59	\$9,069,366.79	\$49,108.69
Dolores	\$36,004	\$251,677	NA	\$227,076.44	\$2,114.29	\$15,912.79	\$212.00
Douglas	\$3,643,401	\$23,686,580	\$1,435,548	\$66,047,545.07	\$180,572.14	\$6,277,008.71	\$29,714.17
Eagle	\$818,494	\$5,398,796	\$189,926	\$11,316,365.42	\$38,898.11	\$977,997.58	\$5,404.61
El Paso	\$480,464	\$3,989,705	\$496	\$5,802,583.87	\$27,527.74	\$524,903.85	\$3,451.59
Elbert	\$6,174,815	\$42,736,768	NA	\$68,763,960.02	\$330,512.25	\$5,998,925.86	\$49,347.93
Fremont	\$536,018	\$4,066,483	\$123,113	\$4,265,033.15	\$31,714.98	\$366,641.88	\$3,907.54
Garfield	\$989,607	\$6,003,021	\$591,680	\$9,477,669.23	\$43,106.94	\$921,157.28	\$6,271.13
Gilpin	\$98,226	\$736,697	\$6,684	\$1,047,564.97	\$5,555.01	\$100,555.60	\$751.00
Grand	\$257,155	\$2,055,442	\$67,754	\$3,162,627.98	\$14,762.93	\$303,287.12	\$1,928.51
Gunnison	\$235,167	\$1,748,090	\$30,498	\$2,421,950.07	\$13,863.79	\$156,461.05	\$1,399.25
Hinsdale	\$17,663	\$125,122	\$1,314	\$125,813.79	\$1,054.85	\$8,657.26	\$88.00
Huerfano	\$100,885	\$757,851	NA	\$697,550.69	\$5,780.95	\$59,030.48	\$661.25
Jackson	\$36,333	\$285,036	NA	\$287,383.68	\$2,107.02	\$31,398.24	\$209.46
Jefferson	\$5,639,759	\$37,023,961	\$186,709	\$72,752,275.73	\$291,317.53	\$6,425,905.71	\$40,918.81
Kiowa	\$29,283	\$222,657	NA	\$223,549.28	\$1,734.43	\$17,292.49	\$170.75
Kit Carson	\$122,426	\$1,035,581	NA	\$1,091,870.54	\$7,150.49	\$76,651.66	\$772.25
Lake	\$108,558	\$783,596	\$27,903	\$903,578.44	\$5,969.29	\$84,837.05	\$847.75
La Plata	\$671,083	\$4,919,598	\$204,187	\$7,390,907.87	\$37,940.71	\$521,222.60	\$4,298.68
Larimer	\$3,607,257	\$23,753,320	\$230,878	\$44,423,008.35	\$187,721.38	\$3,485,328.13	\$27,466.57
Las Animas	\$191,393	\$1,481,720	\$2,323	\$1,537,939.38	\$10,696.57	\$141,681.24	\$1,260.00
Lincoln	\$76,179	\$576,036	\$10,268	\$536,548.22	\$4,431.37	\$36,680.73	\$488.50
Logan	\$255,857	\$1,955,696	NA	\$2,092,075.22	\$14,677.49	\$131,246.46	\$1,672.50
Mesa	\$1,762,794	\$13,012,594	\$737,155	\$18,132,071.80	\$100,987.21	\$1,493,337.65	\$13,616.90
Mineral	\$21,174	\$153,575	\$590	\$203,160.05	\$1,267.14	\$13,823.96	\$121.00
Moffat	\$192,737	\$1,481,323	\$43,191	\$1,731,592.77	\$10,704.87	\$140,094.66	\$1,408.50
Montezuma	\$332,784	\$2,418,970	\$27,486	\$2,786,390.53	\$19,010.99	\$178,183.64	\$1,998.00
Montrose	\$589,048	\$4,516,446	\$91,279	\$5,445,114.54	\$35,160.38	\$418,289.78	\$4,181.03
Morgan	\$388,471	\$3,211,063	\$90,122	\$3,637,308.01	\$21,704.38	\$393,947.06	\$2,873.20
Otero	\$219,760	\$1,589,809	NA	\$1,552,254.68	\$12,405.27	\$106,214.18	\$1,412.47
Ouray	\$83,408	\$593,804	\$5,906	\$1,045,127.21	\$4,986.17	\$73,415.54	\$553.50
Park	\$296,536	\$2,239,024	\$27,913	\$3,144,854.82	\$17,176.36	\$294,233.41	\$2,103.70

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**Vehicle License Fees and Specific Ownership Tax Collected by County (Continued)**

Fiscal Years 2019 to 2023

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Phillips	\$71,946	\$556,657	NA	\$678,418.46	\$4,165.94	\$39,875.44	\$437.25
Pitkin	\$457,318	\$1,583,225	\$106,098	\$4,248,937.20	\$12,324.58	\$380,821.55	\$1,475.75
Prowers	\$147,904	\$1,080,580	\$18,928	\$987,945.13	\$8,283.80	\$71,921.89	\$1,011.00
Pueblo	\$1,609,098	\$11,492,266	\$476,845	\$14,218,952.26	\$89,400.46	\$1,543,084.64	\$14,257.22
Rio Blanco	\$101,172	\$834,864	NA	\$947,462.70	\$5,856.13	\$80,730.18	\$653.69
Rio Grande	\$179,828	\$1,431,869	\$1,074	\$1,540,067.42	\$10,557.49	\$99,105.01	\$1,069.25
Routt	\$356,954	\$2,707,036	\$110,241	\$4,889,195.13	\$20,292.18	\$384,430.43	\$2,484.00
Saguache	\$98,455	\$724,616	\$119,200	\$706,268.60	\$5,599.76	\$69,427.54	\$636.25
San Juan	\$12,824	\$91,329	NA	\$103,133.35	\$732.00	\$8,403.11	\$73.50
San Miguel	\$108,224	\$774,109	\$15,760	\$1,542,382.21	\$6,185.48	\$107,909.06	\$631.00
Sedgwick	\$36,591	\$280,640	\$1,945	\$258,781.80	\$2,120.81	\$13,916.83	\$209.50
Summit	\$384,445	\$2,897,927	\$172,397	\$6,123,385.89	\$22,133.31	\$478,638.53	\$2,834.50
Teller	\$335,057	\$2,460,062	\$1,692	\$3,361,016.07	\$19,401.00	\$249,054.19	\$2,327.50
Washington	\$90,196	\$682,195	NA	\$589,810.85	\$5,193.38	\$40,729.51	\$529.75
Weld	\$3,957,167	\$30,931,686	\$1,609,736	\$49,245,035.84	\$200,899.00	\$5,137,153.01	\$33,621.27
Yuma	\$166,042	\$1,365,922	\$76,679	\$1,623,730.73	\$9,495.15	\$112,253.33	\$1,138.44
<b>Total</b>	<b>\$58,081,052</b>	<b>\$400,585,207</b>	<b>\$8,998,365</b>	<b>\$701,734,823</b>	<b>\$2,984,276</b>	<b>\$66,815,256</b>	<b>\$452,518</b>

<sup>1</sup> Vehicle registrations are a snapshot in time of active registrations for the fiscal year taken at the end of the fiscal year (June 30). This data should not be used for any estimates of vehicle registrations for C.R.S. § 43-4-208. Vehicle registration data changes continuously, and due to volume, counts may not be replicable in the future for a specific time in the past.

## Registered Vehicles by Type and County Part 1

Fiscal Years 2019 to 2023<sup>1</sup>

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck	Special Trailer
Adams	20	315,197	812	14,425	0	0	0	1,717	0	0	0	12,757	445	3,833
Alamosa	0	9,843	68	537	0	0	0	114	0	0	0	327	5	41
Arapahoe	18	402,960	854	13,066	0	0	0	1,604	0	0	0	2,672	121	783
Archuleta	0	9,893	47	890	0	0	0	225	0	0	0	314	4	28
Baca	0	2,069	42	155	0	0	0	29	0	0	0	72	2	1
Bent	0	2,502	33	136	0	0	0	33	0	0	0	36	0	4
Boulder	8	204,437	572	8,671	0	0	0	1,707	0	0	0	4,329	14	1,736
Broomfield	0	51,476	35	1,834	0	0	0	305	0	1	0	119	14	61
Chaffee	0	15,722	126	1,535	0	0	0	411	0	0	0	474	12	68
Cheyenne	1	1,173	21	80	0	0	0	9	0	0	0	57	7	3
Clear Creek	0	8,331	75	659	0	0	0	179	0	0	0	71	3	16
Conejos	0	5,512	41	331	0	0	0	54	0	0	0	29	1	5
Costilla	1	3,075	12	231	0	0	0	71	0	0	0	1	1	1
Crowley	0	2,000	14	142	0	0	0	36	0	0	0	54	3	3
Custer	0	4,131	11	370	0	0	0	129	0	0	0	92	3	14
Dealer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delta	2	21,692	104	1,625	0	0	0	470	0	0	0	339	8	92
Denver	8	437,207	697	10,854	0	0	0	1,244	0	1	0	1,737	67	597
Dolores	0	1,352	16	103	0	0	0	26	0	0	0	3	1	2
Douglas	13	285,171	387	11,073	0	0	0	1,444	0	0	0	2,439	70	1,091
Eagle	2	45,436	332	2,250	0	0	0	532	0	0	0	599	10	154
El Paso	21	474,522	1,408	23,259	0	0	0	4,082	0	0	0	6,587	103	1,624
Elbert	2	21,896	98	1,829	0	0	0	471	0	0	0	872	49	137
Fremont	5	28,232	134	2,771	0	0	0	583	0	0	0	758	29	93
Garfield	2	42,109	261	2,380	0	0	0	606	0	1	0	1,053	26	581
Gilpin	0	5,538	23	517	0	0	0	129	0	0	0	85	1	15
Grand	0	12,885	116	1,004	0	0	0	278	0	0	0	491	24	94
Gunnison	1	11,918	80	1,027	0	0	0	223	0	0	0	249	5	60
Hinsdale	0	907	3	70	0	0	0	20	0	0	0	15	0	0
Huerfano	0	4,921	27	371	0	0	0	104	0	0	0	66	8	8
Jackson	0	1,177	7	95	0	0	0	32	0	0	0	81	8	12
Jefferson	11	380,833	801	19,935	0	0	0	3,174	0	0	0	2,087	103	746
Kiowa	0	901	12	57	0	0	0	13	0	0	0	18	0	1
Kit Carson	0	4,607	57	295	0	0	0	66	0	0	0	145	9	8
La Plata	1	36,668	170	2,939	0	0	0	735	0	0	0	1,200	28	144

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Registered Vehicles by Type and County Part 1 (Continued)

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck	Special Trailer
Lake	0	5,738	32	383	0	0	0	77	0	0	0	78	5	8
Larimer	8	228,903	572	13,505	0	0	0	2,172	0	0	0	3,079	80	655
Las Animas	2	9,166	35	646	0	0	0	116	0	0	0	132	8	53
Lincoln	1	3,242	31	209	0	0	2	43	0	0	0	31	2	5
Logan	0	12,364	78	876	0	0	0	167	0	0	0	210	18	42
Mesa	5	98,518	358	6,837	0	0	0	1,661	0	0	0	2,183	47	1,084
Mineral	0	1,046	4	71	0	0	0	15	0	0	0	13	1	3
Moffat	3	7,639	51	514	0	0	0	120	0	0	0	230	19	70
Montezuma	0	15,857	108	1,067	0	0	0	310	0	0	0	256	13	44
Montrose	0	28,828	144	2,126	0	0	0	541	0	0	0	525	43	148
Morgan	1	19,750	95	1,109	0	0	0	189	0	0	0	448	45	160
Otero	0	11,441	74	677	0	0	0	136	0	0	0	195	5	33
Ouray	1	4,498	25	546	0	0	0	119	0	0	0	87	3	14
Park	1	14,772	27	1,491	0	0	0	360	0	0	0	161	6	22
Phillips	1	3,011	30	244	0	0	0	30	0	0	0	20	3	4
Pitkin	0	18,128	275	1,133	0	0	0	159	0	0	0	162	3	39
Prowers	0	6,824	57	450	0	0	1	60	0	0	0	154	5	11
Pueblo	0	101,774	329	5,678	0	0	0	1,117	0	0	0	1,375	24	553
Rio Blanco	0	3,574	29	225	0	0	0	62	0	0	0	144	4	47
Rio Grande	0	7,845	53	513	0	0	0	122	0	1	0	85	7	30
Routt	0	18,840	197	1,324	0	0	0	351	0	0	0	378	12	58
Saguache	0	4,631	33	305	0	0	0	111	0	0	0	24	1	10
San Juan	2	621	5	97	0	0	0	18	0	0	0	11	0	0
San Miguel	0	6,514	42	588	0	0	2	129	0	0	0	184	1	41
Sedgwick	0	1,615	11	112	0	0	0	28	0	0	0	14	1	3
State	0	3,137	1,589	34	0	0	0	1	0	0	0	507	215	253
Summit	1	26,097	221	1,544	0	0	0	437	0	0	0	426	21	109
Teller	1	18,853	66	1,745	0	0	0	481	0	0	0	187	6	45
Washington	1	3,348	46	233	0	0	0	23	0	0	0	80	6	7
Weld	8	209,614	526	12,933	0	0	1	1,811	0	0	0	6,851	296	2,410
Yuma	1	6,203	49	462	0	0	0	62	0	0	0	86	24	22
<b>Totals</b>	<b>153</b>	<b>3,758,684</b>	<b>12,688</b>	<b>183,193</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>31,883</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>58,544</b>	<b>2,108</b>	<b>18,039</b>

<sup>1</sup> Vehicle registrations are a snapshot in time of active registrations for the fiscal year taken at the end of the fiscal year (June 30). This data should not be used for any estimates of vehicle registrations for C.R.S. § 43-4-208. Vehicle registration data changes continuously, and due to volume, counts may not be replicable in the future for a specific time in the past.

## Registered Vehicles by Type and County Part 2

Fiscal Years 2019 to 2023

County	Special Office Trailer	Light Truck	Special Use Truck	Truck	Tractor	Coach Trailer	Multi-Purpose Trailer	Camper Trailer	Utility Trailer	Trailer	Temporary Registrations	Temporary Registrations from Dealer	Dealer Standard Registrations	Totals by County
Adams	2,124	113,282	1,429	4,129	3,207	3,905	197	5,926	23,586	16,571	53,585	0	3,019	580,166
Alamosa	0	6,217	38	313	247	246	30	482	2,083	1,646	1,087	0	91	23,415
Arapahoe	1	83,357	225	1,505	1,733	2,123	128	5,054	15,325	8,219	40,987	0	5,695	586,430
Archuleta	0	6,979	35	150	56	336	66	668	3,092	1,568	766	0	1	25,118
Baca	0	2,636	26	74	253	92	8	64	614	1,086	342	0	19	7,584
Bent	0	2,241	0	61	89	73	0	81	582	654	273	0	12	6,810
Boulder	0	41,868	136	577	162	905	55	4,262	11,119	4,244	19,126	0	1,606	305,534
Broomfield	0	9,903	66	99	17	356	12	965	2,008	638	4,701	0	515	73,125
Chaffee	3	9,156	42	249	82	538	7	1,172	4,422	1,991	889	0	68	36,967
Cheyenne	0	1,501	12	73	196	48	7	45	355	702	44	0	0	4,334
Clear Creek	0	3,770	5	51	17	95	4	338	1,207	394	550	0	4	15,769
Conejos	0	4,579	16	115	203	205	3	266	1,457	1,660	755	0	25	15,257
Costilla	0	2,591	0	69	75	51	11	124	741	551	792	0	12	8,410
Crowley	0	1,508	5	47	42	60	5	78	421	449	162	0	4	5,033
Custer	0	3,266	37	55	59	167	19	234	1,534	1,089	319	0	2	11,531
Dealer	0	0	0	0	0	0	0	0	0	0	0	756,332	0	756,332
Delta	0	15,554	34	384	259	874	63	1,380	6,781	4,048	989	0	134	54,832
Denver	3	79,709	214	3,118	1,380	578	111	3,650	9,653	5,971	50,009	0	3,086	609,894
Dolores	0	1,561	1	43	56	75	15	114	580	379	200	0	6	4,533
Douglas	1	59,763	55	1,232	890	2,836	184	4,485	13,528	7,375	25,521	0	2,277	419,835
Eagle	1	18,843	127	487	155	307	37	1,271	4,777	2,678	3,947	0	39	81,984
El Paso	16	133,343	561	2,312	918	6,071	283	10,328	31,887	14,814	38,394	0	4,017	754,550
Elbert	2	15,414	35	453	319	1,137	135	830	5,184	5,262	2,915	0	98	57,138
Fremont	2	16,446	97	406	250	882	57	1,426	6,609	3,310	1,441	0	149	63,680
Garfield	1	24,761	145	905	345	712	162	1,629	7,362	4,927	3,991	0	332	92,291
Gilpin	0	2,952	7	87	10	83	3	201	988	399	340	0	0	11,378
Grand	0	8,278	45	256	88	299	41	612	3,406	1,888	830	0	17	30,652
Gunnison	0	7,838	42	205	27	209	13	688	3,370	1,533	487	0	55	28,030
Hinsdale	0	497	1	29	5	14	6	38	364	130	63	0	6	2,168
Huerfano	0	3,455	3	73	41	104	10	205	1,107	893	251	0	0	11,647
Jackson	0	1,447	2	45	79	63	3	103	475	583	150	0	11	4,373
Jefferson	6	98,954	61	1,328	457	3,959	220	10,140	26,396	9,682	30,431	0	2,485	591,809
Kiowa	0	1,199	0	55	196	50	14	32	329	646	48	0	0	3,571
Kit Carson	0	4,920	15	230	670	148	5	118	1,083	2,087	405	0	78	14,946
La Plata	2	21,344	113	521	199	736	203	2,009	8,015	3,945	2,401	0	258	81,631

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Registered Vehicles by Type and County Part 2 (Continued)

County	Special Office Trailer	Light Truck	Special Use Truck	Truck	Tractor	Coach Trailer	Multi-Purpose Trailer	Camper Trailer	Utility Trailer	Trailer	Temporary Registrations	Temporary Registrations from Dealer	Dealer Standard Registrations	Totals by County
Lake	0	3,764	24	70	24	73	6	263	1,075	433	792	0	0	12,845
Larimer	5	74,126	251	1,261	700	3,149	273	7,122	24,063	11,859	25,940	0	1,951	399,674
Las Animas	0	6,839	34	148	126	158	9	300	1,914	1,520	1,193	0	47	22,446
Lincoln	0	3,003	11	127	213	94	5	115	727	1,180	237	0	34	9,312
Logan	0	8,490	34	339	697	478	14	309	2,590	2,769	1,030	0	156	30,661
Mesa	25	53,863	225	1,345	718	3,049	335	5,191	19,297	10,275	7,119	0	1,105	213,240
Mineral	0	653	1	25	4	24	30	51	388	173	91	0	0	2,593
Moffat	0	7,035	22	172	161	436	77	534	2,600	2,029	646	0	75	22,433
Montezuma	1	12,286	15	326	293	668	63	933	4,827	2,944	1,579	0	154	41,744
Montrose	1	19,738	106	520	384	1,029	155	1,755	7,032	5,127	1,424	0	225	69,851
Morgan	1	12,683	42	515	950	638	35	464	3,343	3,567	1,740	0	182	45,957
Otero	0	7,634	11	234	214	260	14	315	2,155	1,664	1,146	0	81	26,289
Ouray	0	2,521	3	63	11	102	12	267	1,120	561	214	0	0	10,167
Park	0	9,509	50	240	68	431	48	918	3,888	1,788	1,079	0	4	34,863
Phillips	0	2,507	8	82	389	110	1	92	819	1,086	243	0	0	8,680
Pitkin	1	4,407	7	113	17	35	2	272	1,319	664	800	0	0	27,536
Prowers	0	5,581	9	151	390	208	14	149	1,460	1,627	737	0	301	18,189
Pueblo	0	45,484	182	865	468	2,291	172	2,993	12,948	6,428	7,215	0	947	190,843
Rio Blanco	0	4,068	18	155	71	216	42	257	1,514	1,366	444	0	15	12,251
Rio Grande	0	6,254	34	581	227	323	17	485	2,589	1,784	690	0	19	21,659
Routt	0	10,845	54	344	129	307	59	1,024	3,699	2,441	1,296	0	58	41,416
Saguache	0	3,717	8	302	221	107	11	224	1,182	1,223	388	0	2	12,500
San Juan	0	449	2	7	0	16	15	20	134	62	70	0	0	1,529
San Miguel	0	3,023	5	78	37	49	4	282	1,056	624	329	0	3	12,991
Sedgwick	0	1,344	0	66	117	54	1	34	373	465	139	0	0	4,377
State	0	3,432	0	825	22	10	7	14	959	1,242	68	0	0	12,315
Summit	0	10,488	36	307	50	165	24	906	2,877	1,236	2,337	0	159	47,441
Teller	0	9,839	89	206	73	686	15	1,021	4,200	1,462	1,361	0	24	40,360
Washington	0	3,457	22	109	448	111	7	110	890	1,469	319	0	13	10,699
Weld	28	105,475	638	4,101	4,943	5,087	394	5,604	25,211	23,325	29,080	0	2,002	440,338
Yuma	0	6,264	37	231	812	219	16	163	1,839	2,851	686	0	84	20,111
<b>Totals</b>	<b>2,224</b>	<b>1,257,910</b>	<b>5,608</b>	<b>33,644</b>	<b>25,759</b>	<b>48,920</b>	<b>3,994</b>	<b>91,205</b>	<b>338,528</b>	<b>207,256</b>	<b>377,623</b>	<b>756,332</b>	<b>31,762</b>	<b>7,246,067</b>

<sup>1</sup> Vehicle registrations are a snapshot in time of active registrations for the fiscal year taken at the end of the fiscal year (June 30). This data should not be used for any estimates of vehicle registrations for C.R.S. § 43-4-208. Vehicle registration data changes continuously, and due to volume, counts may not be replicable in the future for a specific time in the past.

## Electronic Vehicle Title and Registration (EVTR)<sup>1</sup>

Fiscal Years 2019 to 2023

EVTR	2023
Transactions	6,637
Vendors supporting EVTR <sup>2</sup>	3
Businesses using EVTR	118
Counties Served	58

<sup>1</sup> The Electronic Vehicle Title and Registration program was established in HB 18-1299, with revisions to the Act for appropriations in SB19-256 and transaction fees in SB21-076. The EVTR program creates a framework for the department of revenue to establish electronic processing for issuing certificates of title, filing or releasing liens, or registering vehicles and special mobile machinery. The program initiated by statute on July 1, 2019 and began processing transactions in Nov. 2022.

<sup>2</sup> Vendors are contracted by the state to provide EVTR service (including a user interface, training, and an auditing program) for businesses wanting to use EVTR. A business wanting to use EVTR chooses a vendor, receives training from the vendor and is provided with the vendor's user interface. The business user then submits title and registration transactions to the Department, which are audited by the vendor for accuracy.



# By the Numbers Lottery

## Lottery Sales Distribution (Millions of Dollars)

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
Cash 5	\$16.6	\$15.6	\$15.9	\$14.1	\$14.2
Cash 5 EZ Match <sup>1</sup>	\$3.0	\$2.5	\$2.6	\$2.2	\$2.1
Lotto	\$28.0	\$32.9	\$48.0	\$66.4	\$43.7
Lucky For Life	\$17.0	\$14.9	\$15.5	\$20.4	\$23.2
Mega Millions <sup>2</sup>	\$72.7	\$37.7	\$57.1	\$35.1	\$84.6
Pick 3	\$12.9	\$13.4	\$15.9	\$15.3	\$15.5
Powerball	\$86.1	\$51.1	\$66.9	\$83.1	\$109.8
Scratch	\$443.4	\$490.7	\$573.0	\$590.3	\$596.7
<b>Total<sup>3</sup></b>	<b>\$679.80</b>	<b>\$658.80</b>	<b>\$794.90</b>	<b>\$826.90</b>	<b>\$889.78</b>

<sup>1</sup> Cash 5 EZ Match began May 7, 2017.

<sup>2</sup> In FY 2019 Mega Millions had four jackpots that reached over \$435 million, including the highest Mega Millions jackpot ever of \$1.5 billion in Oct. 2018. This resulted in the 89.4% increase in Mega Millions sales over the previous fiscal year.

<sup>3</sup> May not sum to total due to rounding.

## Lottery Fund Distribution (Millions of Dollars)

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
Conservation Trust Fund	\$66.6	\$57.0	\$67.7	\$72.1	\$78.1
Great Outdoors Colorado (GOCO)	\$68.5	\$70.4	\$71.7	\$73.1	\$75.7
Colorado Parks and Wildlife	\$16.6	\$14.2	\$16.9	\$18.0	\$19.5
Outdoor Equity Fund <sup>1</sup>	NA	NA	\$0.8	\$1.5	\$2.3
Parks/Outdoor Recreation Cash Fund <sup>1</sup>	NA	NA	\$2.3	\$3.1	\$4.2
Wildlife Cash Fund <sup>1</sup>	NA	NA	\$2.3	\$3.1	\$4.2
The BEST program (Building Excellent Schools Today) <sup>1</sup>	\$14.7	\$0.8	\$7.6	\$9.3	\$11.3
<b>Total<sup>2</sup></b>	<b>\$166.5</b>	<b>\$142.4</b>	<b>\$169.4</b>	<b>\$180.3</b>	<b>\$195.3</b>

NA - Not applicable

<sup>1</sup> Due to the overall record setting ticket sales performance of FY 2023, distributions were also record setting. The GOCO cap of \$75.7 million was reached in March 2023, resulting in 50% of proceeds from that point forward going to the Building Excellent Schools Today (BEST) grant program, Outdoor Equity Fund, Wildlife Cash Fund, and the Parks & Outdoor Recreation Fund.

<sup>2</sup> May not sum to total due to rounding.



# By the Numbers MED

## Active Marijuana Licenses by Type

Fiscal Years 2019 to 2023

<b>Active Medical Marijuana Licenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Medical Marijuana Center Business Licenses	433	438	425	402	374
Medical Marijuana-Infused Product Business Licenses	216	218	220	221	193
Medical Marijuana Optional Premises Cultivation Business Licenses	478	468	466	464	357
Medical Marijuana Testing Facility Business Licenses	11	10	10	10	8
<b>Active Retail Marijuana Licenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Retail Marijuana Store Business Licenses	553	592	622	666	673
Retail Marijuana Product Manufacturer Business Licenses	280	284	291	296	272
Retail Marijuana Optional Premises Cultivation Business Licenses	675	699	746	817	692
Retail Marijuana Testing Facility Business Licenses	13	11	11	10	7

## Marijuana Licensed Businesses by County

Fiscal Years 2019 to 2023

All Business Licensing Activity<sup>1</sup>

<b>County</b>	<b>Medical Marijuana</b>		<b>Retail Marijuana</b>	
	<b>Active Licenses<sup>2</sup></b>	<b>Applications Pending as of 6/30/2023</b>	<b>Active Licenses<sup>2</sup></b>	<b>Applications Pending as of 6/30/2023</b>
Adams	19	0	77	0
Alamosa	3	0	0	0
Arapahoe	18	0	55	0
Archuleta	0	0	15	0
Bent	1	0	7	0
Boulder	46	0	123	4
Broomfield	1	0	4	1
Chaffee	3	0	9	0
Clear Creek	11	0	25	0
Conejos	0	0	10	0
Costilla	3	0	10	0
Crowley	13	0	67	2
Custer	0	0	0	0

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**Marijuana Licensed Businesses by County (Continued)**

County	Medical Marijuana		Retail Marijuana	
	Active Licenses <sup>2</sup>	Applications Pending as of 6/30/2023	Active Licenses <sup>2</sup>	Applications Pending as of 6/30/2023
Delta	2	0	4	0
Denver	340	5	477	3
Eagle	4	0	13	0
El Paso	215	0	5	0
Fremont	10	0	0	0
Garfield	8	1	40	0
Gilpin	0	0	6	0
Grand	4	0	11	0
Gunnison	0	0	20	1
Huerfano	0	0	16	0
Jefferson	28	0	37	0
Lake	0	0	6	0
La Plata	4	0	24	0
Larimer	24	0	33	0
Las Animas	6	0	50	0
Mesa	5	0	15	0
Moffat	2	0	12	0
Montezuma	1	0	15	0
Montrose	4	0	2	0
Morgan	1	0	8	0
Otero	2	0	3	0
Ouray	3	0	9	0
Park	4	0	16	0
Pitkin	3	0	11	0
Pueblo	53	0	173	0
Routt	12	2	19	1
Saguache	8	1	108	1
San Juan	0	0	3	0
San Miguel	1	0	9	0
Sedgwick	0	0	5	0
Summit	4	0	16	0
Weld	9	0	21	1
<b>Total</b>	<b>875</b>	<b>9</b>	<b>1,589</b>	<b>14</b>

<sup>1</sup> Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

<sup>2</sup> Issued licenses have received State licenses, but may not have local authority approval.



# By the Numbers

## SBG

### Auto Industry Division

Fiscal Years 2019 to 2023

Licensing Activity	2019	2020	2021	2022	2023
Dealer Licenses Processed	4,503	4,174	3,758	3,991	4,115
Dealer License Revenues	\$1,737,108	\$1,904,632	\$2,340,831	\$1,456,287	\$1,621,510
Salesperson Licenses Processed	17,047	15,458	14,236	14,626	13,791
Salesperson License Revenues	\$1,929,915	\$1,990,249	\$2,592,022	\$1,797,717	\$1,742,068

### Dealer Licenses Issued

Fiscal Years 2019 to 2023

License Types	Issued
Buyer Agent - Original	0
Buyer Agent - Renewal	0
Dealers - New - Original	46
Dealers - New - Renewal	593
Dealers - New - Powersports - Original	14
Dealers - New - Powersports - Renewal	68
Dealers - Used - Original	96
Dealers - Used - Renewal	1,300
Dealers - Used - Powersports - Original	9
Dealers - Used - Powersports - Renewal	52
Manufacturers - Original	36
Manufacturers - Renewal	202
Manufacturers - Powersports - Original	8
Manufacturers - Powersports - Renewal	20
Manufacturers Distributor - Original	15
Manufacturers Distributor - Renewal	31

License Types	Issued
Manufacturers Distributor - Powersports - Original	8
Manufacturers Distributor - Powersports - Renewal	8
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	87
Manufacturers Rep - Renewal	298
Manufacturers Rep - Powersports - Original	0
Manufacturers Rep - Powersports - Renewal	0
Wholesale Auction - Original	0
Wholesale Auction - Renewal	6
Wholesale Auction - Powersports - Original	0
Wholesale Auction - Powersports - Renewal	0

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## Dealer Licenses Issued (Continued)

License Types	Issued
Wholesalers - Original	41
Wholesalers - Renewal	281
Wholesalers - Powersports - Original	0
Wholesalers - Powersports - Renewal	2
Additional Location	398
Powersports - Additional Location	88
Ownership Change	37
Powersports - Ownership Change	1
Name Change	40
Powersports - Name Change	3
Off - Premise	188
Powersports - Off Premise	0
Address Change	122
Powersports - Address Change	1

License Types	Issued
Class Change	22
Powersports - Class Change	1
Temp Out of State - Dealer	0
Business Disposal License	0
Business Disposal License - Renewal	2
<b>Subtotal</b>	<b>4,124</b>
<b>Salesperson Transactions</b>	<b>Issued</b>
Salespersons - Original	2,889
Salespersons - Renewal	8,575
Salespersons - Multiple	646
Salespersons - Transfer	1,682
Salespersons - Reprint	97
<b>Subtotal</b>	<b>13,889</b>
<b>Total</b>	<b>18,013</b>

## Investigation Activity

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
Consumer Complaints Received	1,090	983	630	770	957
Investigations Completed	1,034	1,066	644	721	857
Violations/Founded Complaints	710	722	397	417	496
Criminal Summonses Issued	6	4	1	2	1
Cases Presented to the Dealer Board	155	258	142	45	47
Warning Letters Issued	512	431	301	354	436
Verbal Warning Issued	36	29	6	5	3
Criminal Cases Referred to Another Agency	1	3	1	3	2
Compliance Inspections	7	0	0	0	0
Background Investigations Initiated	647	571	474	513	499
Background Investigations Completed	681	570	450	514	478

## Dealer Board Fines

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
Fines Ordered	\$457,000	\$263,749	\$209,000	\$34,500	\$34,900
Fines in Abeyance	\$32,500	\$53,500	\$40,200	\$2,900	\$25,500
Fines Imposed	\$424,500	\$197,849	\$156,400	\$24,021	\$9,400
Payments	\$90,949	\$78,499	\$19,600	\$29,021	\$13,400

## Limited Stakes Gaming Revenues and Expenditures <sup>1</sup>

Fiscal Year 2023

	<b>2023</b>
Total Gaming Revenues <sup>2</sup>	\$170,922,817
<b>Plus:</b>	
FY 2022 Escrow	\$2,445,701
<b>Less:</b>	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$15,429,908)
FY 2023 Escrow	(\$2,520,682)
<b>Net Total Available for Distribution <sup>3, 4</sup></b>	<b>\$155,417,928</b>

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

<sup>2</sup> Includes \$96971 of interest income in the Extended Gaming Fund during FY 2023.

<sup>3</sup> May not sum to total due to rounding.

<sup>4</sup> On May 1, 2021, Amendment 77 took effect. It replaced the single bet limit of up to \$100 with unlimited maximum single bets and delegated authority to the city councils of Central City, Black Hawk and Cripple Creek to authorize the approval of additional games, provided by the Colorado Limited Gaming Control Commission. Statewide voters from the state of Colorado approved Amendment 77 at the Nov. 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.

## Limited Stakes Gaming Fund Distribution

Fiscal Years 2019 to 2023

Limited Statewide Gaming	2019	2020 <sup>1</sup>	2021	2022 <sup>2, 3</sup>	2023
Limited Gaming Revenue	\$127,716,147	\$82,304,458	\$121,749,047	\$163,651,734	\$170,825,846
Commission/Division Expenses	\$16,035,631	\$15,980,471	\$15,240,897	\$14,838,004	\$15,429,908
Total Amount Distributed	\$111,782,407	\$66,228,386	\$107,027,147	\$148,655,615	\$155,417,928
State General Fund	\$16,426,964	\$25,458,874	\$44,689,808	\$13,985,398	\$21,646,401
Responsible Gaming Grant Program Cash Fund	\$0	\$0	\$0	\$2,500,000	\$2,500,000
Local Government Gaming Impact Fund	\$5,398,346	\$0	\$0	\$6,330,444	\$6,394,987
Tourism Promotion Fund	\$15,000,000	\$0	\$0	\$15,000,000	\$15,000,000
State Historical Society	\$26,278,174	\$14,256,969	\$25,026,292	\$28,512,871	\$31,159,178
Historical Society Strategic Initiatives Fund	\$0	\$0	\$0	\$3,000,000	\$0
Film Incentives Cash Fund/ Colorado Office of Film, Television, and Media	\$500,000	\$0	\$0	\$500,000	\$500,000
Advanced Industries Acceleration Cash Fund	\$5,500,000	\$0	\$0	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$2,100,000	\$0	\$0	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$2,000,000	\$0	\$0	\$2,000,000	\$2,000,000

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## Limited Stakes Gaming Fund Distribution (Continued)

Fiscal Years 2019 to 2023

Limited Gaming Counties	2019	2020 <sup>1</sup>	2021	2022	2023
Gilpin County	\$9,370,046	\$5,042,690	\$8,805,680	\$10,238,972	\$11,317,458
Teller County	\$1,892,028	\$1,067,440	\$1,919,874	\$1,980,830	\$2,036,475
Limited Gaming Cities	2019	2020 <sup>1</sup>	2021	2022	2023
City of Black Hawk	\$6,916,791	\$3,716,996	\$6,497,004	\$7,714,768	\$8,574,338
Central City	\$891,581	\$485,246	\$841,062	\$817,708	\$856,877
City of Cripple Creek	\$1,576,690	\$889,533	\$1,599,895	\$1,650,692	\$1,698,062

- <sup>1</sup> Due to COVID-19, all casinos in Colorado closed on March 17, 2020. The Cripple Creek casinos reopened on June 15. Black Hawk and Central City casinos reopened on June 17, except for one which reopened on July 1. Gaming's net income was down 40.6% in FY 2020 compared to FY 2019 due to the casino closures; therefore, the total distribution was down in FY 2020. Additionally, House Bill 20-1399 suspended the statutory transfers of gaming revenue to various funds for two years so that more gaming revenue is deposited in the State General Fund.
- <sup>2</sup> On May 1, 2021, Amendment 77 took effect. It replaced the single bet limit of up to \$100 with unlimited maximum single bets and delegated authority to the city councils of Central City, Black Hawk and Cripple Creek to authorize the approval of additional games, provided by the Colorado Limited Gaming Control Commission. Statewide voters from the state of Colorado approved Amendment 77 at the Nov. 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.
- <sup>3</sup> In June 2022, Senate Bill 22-216 (SB 22-216) and House Bill 22-1402 (HB 22-1402) were approved. These bills added two more recipients, the Historical Society Strategic Initiatives Fund and the Responsible Gaming Grant Program Cash Fund. In addition, SB 22-216 changed the calculation for how much is given to the Local Government Limited Gaming Impact Fund and modified part of the allocation calculation between the Limited Gaming recipients and the Extended Gaming recipients.

## Revenue Distribution Resulting from Amendment 50<sup>1</sup>

Fiscal Years 2019 to 2023

	2019	2020 <sup>2</sup>	2021	2022 <sup>4</sup>	2023
Cities of Black Hawk, Central City and Cripple Creek	\$1,793,179	\$1,531,064	\$1,764,753	\$4,682,393	\$4,413,515
Gilpin and Teller Counties	\$2,151,814	\$1,837,277	\$2,117,704	\$5,618,872	\$5,296,218
Community College System	\$13,986,794	\$11,942,298	\$13,765,074	\$36,522,667	\$34,425,417
<b>Total Due to Extended Gaming Recipients<sup>3</sup></b>	<b>\$17,931,787</b>	<b>\$15,310,639</b>	<b>\$17,647,531</b>	<b>\$46,823,932</b>	<b>\$44,135,150</b>

- <sup>1</sup> 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.
- <sup>2</sup> Due to COVID-19, all the casinos closed on March 17, 2020. The Cripple Creek casinos reopened on June 15. Black Hawk and Central City casinos reopened on June 17, except for one who reopened on July 1. Gaming's net income was down 40.6% in FY 2020 compared to FY 2019 due to the casino closures; therefore, the total distribution was down in FY 2020.

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## Revenue Distribution Resulting from Amendment 50 <sup>1</sup> (Continued)

<sup>3</sup> May not sum to total due to rounding.

<sup>4</sup> On May 1, 2021, Amendment 77 took effect. It replaced the single bet limit of up to \$100 with unlimited maximum single bets and delegated authority to the city councils of Central City, Black Hawk and Cripple Creek to authorize the approval of additional games, provided by the Colorado Limited Gaming Control Commission. Statewide voters from the state of Colorado approved Amendment 77 at the Nov. 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.

### Colorado Sports Betting Proceeds <sup>1</sup>

Fiscal Years 2020 to 2023

	2020	2021	2022	2023
Total Net Sports Betting Proceeds (NSBP) <sup>2</sup>	\$3,116,720	\$75,892,169	\$102,688,830	\$258,864,221
Total Taxes Due <sup>2, 3, 4, 5</sup>	\$311,698	\$8,146,362	\$12,445,448	\$25,614,575
Total Wagers	\$63,758,711	\$2,739,761,627	\$4,815,595,919	\$5,176,551,804
Total Payments to Players	\$57,708,967	\$2,563,351,364	\$4,532,965,750	\$4,783,759,770
<b>Total Win Percentage</b>	<b>9.49%</b>	<b>6.44%</b>	<b>5.87%</b>	<b>7.59%</b>

<sup>1</sup> Sports Betting Tax began in May 2020, after the passage of HB19-1327 and Proposition DD.

<sup>2</sup> Data corrected for FY2020

<sup>3</sup> FY2021 includes \$1,745 interest due

<sup>4</sup> FY2022 includes \$58,480 interest/penalty due

<sup>5</sup> FY2023 includes \$588 interest/penalty due and \$1,001 refund

### Tobacco Enforcement

Fiscal Years 2019 to 2023

	2019 <sup>1</sup>	2020	2021	2022 <sup>2</sup>	2023 <sup>3</sup>
Tobacco Compliance Checks	2,363	2,597	2,289	5,804	16,469
Violations	191	120	170	262	588

<sup>1</sup> Tobacco Compliance Check numbers increased due to the Executive Order issued by Governor Hickenlooper, B 2018-011 in which three months were prioritized for increased tobacco checks. This reduced the number of liquor compliance checks the Division was able to complete during that same time period.

<sup>2</sup> The drastic increase in tobacco compliance checks in FY 2022 is attributable to the passage of HB20-1001 and subsequent program implementation of the retail tobacco/nicotine licensure program and the statutory priority outlined in 44-7-104(3)(b)(I), C.R.S.; these additional Divisional duties resulted in an increase in tobacco/nicotine compliance checks, and a corresponding decrease in liquor compliance checks for FY 2022 as the program's priorities are realigned through legislative mandate. It is anticipated that liquor and tobacco compliance checks will be more evenly distributed in the outyears (FY23 and beyond) as reporting timelines and program orientation/initiation is completed. The Division is currently still in the process of hiring, onboarding, and training FTE regarding the implementation of this program.

<sup>3</sup> Tobacco Compliance Check numbers increased due to Division's and Local Licensing Authority efforts to identify unlicensed tobacco retailers and bring them into compliance.

## Active Liquor Licenses and Permits by Type

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
3.2% Beer Importers License (non-resident) <sup>1</sup>	NA	NA	NA	NA	NA
3.2% Beer Manufacturer <sup>1</sup>	NA	NA	NA	NA	NA
3.2% Beer Manufacturer (non-resident) <sup>1</sup>	NA	NA	NA	NA	NA
3.2% Retail Beer	NA	NA	NA	NA	NA
3.2% Special Events Permit	NA	NA	NA	NA	NA
3.2% Wholesale Beer <sup>1</sup>	NA	NA	NA	NA	NA
Art Gallery Permit	107	97	73	75	99
Arts License	58	54	60	59	66
Bed and Breakfast Permit <sup>2</sup>	37	32	31	24	28
Beer and Wine	712	702	732	749	755
Beer, Wine, & Spirituous Liquor Special Events Permit <sup>2</sup>	174	152	68	102	117
Brew Pub	171	160	187	187	212
Campus Liquor Complex	9	9	9	10	12
Club Liquor	154	154	155	155	151
Delivery Permit <sup>6</sup>	NA	NA	277	273	301
Distillery Pub	5	4	5	6	14
Fermented Malt Beverage Importer <sup>1</sup>	9	2	NA	NA	NA
Fermented Malt Beverage Manufacturer <sup>1</sup>	9	1	1	1	1
Fermented Malt Beverage Nonresident <sup>1</sup>	4	3	3	3	2
Fermented Malt Beverage Retailer <sup>1</sup>	1,777	NA	NA	NA	NA
Fermented Malt Beverage On <sup>3</sup>	NA	31	35	33	28
Fermented Malt Beverage and Wine <sup>3,9</sup>	NA	1,700	1,819	1,829	1,900
Fermented Malt Beverage On/Off <sup>3</sup>	NA	34	34	35	31
Fermented Malt Beverage Special Events Permit <sup>1</sup>	8	13	8	14	19
Fermented Malt Beverage Wholesale <sup>1</sup>	12	4	3	4	3
Festival Permit <sup>7</sup>	NA	NA	NA	10	74
Hotel & Restaurant Liquor	4,920	4,728	4,860	4,950	5,045
Hotel & Restaurant - Optional Premises	234	223	136	238	255
Importer - Malt Liquor <sup>2</sup>	81	83	94	98	96
Importer - Vinous & Spirituous Liquor <sup>2</sup>	529	516	582	579	650
Limited Winery <sup>2</sup>	148	147	159	160	141
Liquor - License Drug Store	21	21	26	26	33
LLDS Manager Permit	105	73	68	53	122
Lodging and Entertainment	234	236	266	276	360
Malt Liquor Manufacturer (non-resident) <sup>2</sup>	42	40	44	46	41

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## Active Liquor Licenses and Permits by Type (Continued)

	2019	2020	2021	2022	2023
Manufacturer - Brewery <sup>2</sup>	269	245	253	251	236
Manufacturer - Distillery/Rectifier <sup>2</sup>	102	100	107	107	102
Manufacturer - Winery <sup>2</sup>	7	6	8	8	9
Noncontiguous Location Permit <sup>8</sup>	NA	NA	NA	0	1
Optional Premises	72	26	77	78	73
Public Transportation Liquor <sup>2</sup>	24	23	24	23	22
Racetrack Liquor	3	3	3	3	2
Resort Complex	20	18	18	19	19
Retail Gaming Tavern	18	18	18	18	18
Retail Liquor Store	1,587	1,539	1,592	1,603	1,583
Sales Room - Malt <sup>4</sup>	238	229	248	244	225
Sales Room - Spirits	84	83	91	92	71
Sales Room - Wine	143	133	149	152	113
Sidewalk Service Area	8	14	26	26	39
Takeout & Delivery Permit <sup>5</sup>	NA	NA	85	332	1,764
Tavern Liquor	1,234	1,197	1,263	1,271	1,279
Vintners Restaurant	10	11	13	12	20
Wholesale Beer <sup>2</sup>	329	308	332	327	313
Wholesale (Vinous & Spirituous) <sup>2</sup>	198	191	219	219	216
Direct Wine Shippers Permit <sup>2</sup>	1,644	1,604	1,794	1,786	1,828
Wine Packaging Permit	1	1	2	2	1
<b>Total Licenses and Permits</b>	<b>15,551</b>	<b>14,968</b>	<b>16,057</b>	<b>16,568</b>	<b>18,490</b>

<sup>1</sup> NA - Not applicable

<sup>2</sup> Statutory changes: SB18-243 removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxation is the same for all types of malt beverages. SB19-011, effective 1/1/2019, eliminated the previous dual licensing requirement for manufacturers, wholesalers, and importers to be in alignment with the definitional change for fermented malt beverages.

<sup>3</sup> These license types are reported at the State level only.

<sup>4</sup> These categories are a subset of "Fermented Malt Beverage Retailer" and in 2019 were reported in aggregate.

<sup>5</sup> License name changed from "Sales Room - Beer" in 2019 to "Sales Room - Malt."

<sup>6</sup> This permit type is new and was created pursuant to HB 21-1027 and associated prior Executive Orders as a COVID-19 relief measure for certain on-premises licensees.

<sup>7</sup> This permit type is new and was created pursuant to SB21-082. The Division anticipates a drastic increase in reported festivals in FY23, as the majority of these events take place in the summer and fall months.

<sup>8</sup> This permit type is new and was created pursuant to HB21-1044.

<sup>9</sup> Due to Proposition 125, this license type's name changed from Fermented Malt Beverage Off to Fermented Malt Beverage and Wine, effective as of March 1, 2023.

## Violations of the Liquor Code and Beer Code Act

Fiscal Years 2019 to 2023

Actions	2019	2020	2021	2022 <sup>2</sup>	2023
State Administrative Actions <sup>1</sup>	296	291	422	141	125
State Revocations	1	1	1	0	0
State Suspensions	19	14	19	12	12
State Denials	2	2	1	0	1
Division-Filed Court Cases	447	390	279	172	198
Division-Assisted Local Hearings	2	1	2	0	0
<b>Total</b>	<b>767</b>	<b>699</b>	<b>724</b>	<b>325</b>	<b>336</b>

- <sup>1</sup> The count of State Administrative Actions increased significantly in FY 2021 because of the warning letters issued due to Public Health Order and Executive Order violations related to COVID-19.
- <sup>2</sup> The decrease in administrative actions for FY 2022 is attributable to the passage of HB20-1001 and subsequent program implementation including onboarding and training of allotted FTE over the course of the implementation years of the retail tobacco/nicotine licensure program and the statutory priority outlined in 44-7-104(3)(b)(I), C.R.S.; these additional Divisional duties resulted in an increase in tobacco/nicotine administrative actions (now reported in a separate table), and a corresponding decrease in liquor administrative actions for FY 2022 as the program's priorities are realigned through legislative mandate. It is anticipated that liquor and tobacco administrative actions will be more evenly distributed in the outyears (FY23 and beyond) as reporting timelines and program orientation/initiation is completed.

## Active County-Issued State Liquor Licenses

Fiscal Years 2019 to 2023

County	2019	2020	2021	2022	2023
Adams	664	623	588	613	690
Alamosa	49	43	42	44	45
Arapahoe	1,018	973	988	1,058	1,165
Archuleta	64	57	64	59	61
Baca	9	9	9	9	10
Bent	9	8	11	9	10
Boulder	629	594	586	623	734
Broomfield	110	109	113	112	121
Chaffee	85	80	89	96	120
Cheyenne	5	4	4	3	4
Clear Creek	45	40	47	52	51
Conejos	11	12	12	11	12
Costilla	17	14	14	13	13
Crowley	5	3	4	4	5
Custer	14	13	12	13	15
Delta	73	66	65	60	100
Denver	1,912	1,778	1,736	1,804	2,065

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**Active County-Issued State Liquor Licenses (Continued)**

County	2019	2020	2021	2022	2023
Dolores	12	10	13	13	15
Douglas	477	461	464	486	527
Eagle	325	311	315	320	341
Elbert	19	17	18	20	25
El Paso	1,128	1,076	1,128	1,187	1,271
Fremont	88	83	91	90	101
Garfield	189	181	187	185	202
Gilpin	39	37	38	41	45
Grand	125	123	121	114	135
Gunnison	128	119	124	118	122
Hinsdale	19	6	17	10	18
Huerfano	37	32	35	40	38
Jackson	13	12	15	12	14
Jefferson	1,035	1,009	1,029	1,082	1,193
Kiowa	6	6	6	6	6
Kit Carson	23	22	23	21	23
Lake <sup>1</sup>	31	28	29	31	34
La Plata <sup>1</sup>	168	162	171	161	192
Larimer	704	663	708	749	868
Las Animas	55	53	51	58	60
Lincoln	17	18	18	18	17
Logan	39	31	33	31	43
Mesa	260	252	275	279	320
Mineral	18	17	16	15	19
Moffat	31	29	30	31	32
Montezuma	71	68	61	69	74
Montrose	76	80	79	82	100
Morgan	59	60	62	67	67
Otero	39	35	38	38	48
Ouray	50	42	46	51	57
Park	36	34	41	41	50
Phillips	12	12	15	12	14
Pitkin	147	149	147	159	157
Prowers	34	31	31	31	35
Pueblo	312	288	296	302	304
Rio Blanco	26	27	27	27	28
Rio Grande	28	29	31	35	42

Continued on page 64



## Active County-Issued State Liquor Licenses (Continued)

County	2019	2020	2021	2022	2023
Routt	141	134	135	143	162
Saguache	16	16	13	16	16
San Juan	25	19	21	21	16
San Miguel	69	68	70	74	77
Sedgwick	10	6	7	8	8
Summit	262	252	266	273	295
Teller	72	61	71	66	73
Washington	8	7	7	7	7
Weld	390	382	384	412	483
Yuma	28	24	28	31	30
<b>State Total</b>	<b>11,616</b>	<b>11,008</b>	<b>11,215</b>	<b>11,666</b>	<b>13,025</b>

<sup>1</sup> Data correction for FY2019 and FY2020.

## Active County-Issued State Tobacco Licenses

Fiscal Years 2019 to 2023

County	2019	2020	2021 <sup>1</sup>	2022	2023
Adams	NA	NA	60	357	395
Alamosa	NA	NA	7	19	21
Arapahoe	NA	NA	120	469	510
Archuleta	NA	NA	5	17	16
Baca	NA	NA	1	9	7
Bent	NA	NA	3	10	8
Boulder	NA	NA	46	172	182
Broomfield	NA	NA	14	41	41
Chaffee	NA	NA	3	20	25
Cheyenne	NA	NA	2	4	5
Clear Creek	NA	NA	4	15	15
Conejos	NA	NA	3	9	7
Costilla	NA	NA	3	10	8
Crowley	NA	NA	0	5	3
Custer	NA	NA	2	5	6
Delta	NA	NA	9	32	35
Denver	NA	NA	52	363	446
Dolores	NA	NA	0	3	5
Douglas	NA	NA	36	160	177
Eagle	NA	NA	10	42	47

Continued on page 65

### Active County-Issued State Tobacco Licenses (Continued)

County	2019	2020	2021 <sup>1</sup>	2022	2023
Elbert	NA	NA	1	490	488
El Paso	NA	NA	132	16	15
Fremont	NA	NA	21	39	43
Garfield	NA	NA	19	54	52
Gilpin	NA	NA	4	21	22
Grand	NA	NA	5	18	21
Gunnison	NA	NA	5	22	21
Hinsdale	NA	NA	1	2	4
Huerfano	NA	NA	2	13	13
Jackson	NA	NA	2	6	6
Jefferson	NA	NA	107	411	469
Kiowa	NA	NA	0	3	2
Kit Carson	NA	NA	5	16	17
Lake	NA	NA	0	51	10
La Plata	NA	NA	14	12	50
Larimer	NA	NA	51	207	223
Las Animas	NA	NA	2	22	24
Lincoln	NA	NA	3	12	11
Logan	NA	NA	5	21	23
Mesa	NA	NA	47	125	143
Mineral	NA	NA	0	3	2
Moffat	NA	NA	7	15	15
Montezuma	NA	NA	11	28	30
Montrose	NA	NA	10	42	45
Morgan	NA	NA	7	40	37
Otero	NA	NA	1	21	22
Ouray	NA	NA	2	8	9
Park	NA	NA	4	16	17
Phillips	NA	NA	4	11	11
Pitkin	NA	NA	2	9	13
Prowers	NA	NA	2	23	22
Pueblo	NA	NA	29	127	134
Rio Blanco	NA	NA	3	13	14
Rio Grande	NA	NA	6	14	12
Routt	NA	NA	9	20	22
Saguache	NA	NA	4	13	12

Continued on page 66

## Active County-Issued State Tobacco Licenses (Continued)

County	2019	2020	2021 <sup>1</sup>	2022	2023
San Juan	NA	NA	0	2	3
San Miguel	NA	NA	1	13	16
Sedgwick	NA	NA	1	7	5
Summit	NA	NA	6	27	38
Teller	NA	NA	8	39	35
Washington	NA	NA	1	7	7
Weld	NA	NA	54	231	238
Yuma	NA	NA	8	21	20
<b>State Total</b>	<b>NA</b>	<b>NA</b>	<b>986</b>	<b>4073</b>	<b>4395</b>

<sup>1</sup> These license types have been created by HB20-1001 (Tobacco Bill). The applications were made available 5/1/2021, later than initially planned due to COVID-19.

## Active Tobacco Licenses and Permits by Type

Fiscal Years 2019 to 2023

	2019	2020	2021 <sup>1</sup>	2022	2023
Tobacco Cigar-Tobacco Bar	NA	NA	3	4	10
Tobacco Delivery Permit	NA	NA	11	106	108
Tobacco Large Operator	NA	NA	9	26	2
Tobacco Retailer (Off-Premises)	NA	NA	861	3,943	4,151
Tobacco Retailer (On-Premises)	NA	NA	19	165	234
<b>Total Licenses and Permits</b>	<b>NA</b>	<b>NA</b>	<b>903</b>	<b>4,244</b>	<b>4,505</b>

<sup>1</sup> These license types were created pursuant to HB20-1001. The applications were made available on a delayed implementation schedule due to relief measures associated with the COVID-19 pandemic.

## Violations of the Tobacco Code Act

Fiscal Years 2019 to 2023

Actions	2019	2020	2021	2022 <sup>1</sup>	2023
State Administrative Actions	NA	NA	NA	202	299
State Revocations	NA	NA	NA	0	1
State Suspensions	NA	NA	NA	2	8
State Denials	NA	NA	NA	0	0
Division-Filed Court Cases <sup>2</sup>	NA	NA	NA	13	0
Division-Assisted Local Hearings	NA	NA	NA	0	0
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>217</b>	<b>308</b>

<sup>1</sup> The implementation of the tobacco/nicotine retailer licensure program pursuant to HB20-1001 has resulted in Divisional reporting metrics that break out liquor and tobacco administrative actions into separate tables. Please see the Liquor Code violation table for administrative actions unrelated to the tobacco/nicotine licensure program.

<sup>2</sup> The Division is prioritizing administrative action on retail tobacco/nicotine licenses and is currently not issuing criminal summons to clerks engaged in prohibited sales in order to preserve the integrity of undercover operations.

## Racing Events

Fiscal Years 2018 to 2022

Number of Live Racing Days	2018	2019	2020	2021	2022
Horse Racing	39	38	36	30	42

## Racing Licenses, Fees, and Fines

Calendar Fiscal Years 2018 to 2022

Licenses	2018	2019	2020	2021	2022
Licenses Issued <sup>2</sup>	879	698	695	662	836
Fees and Fines	2018	2019	2020	2021	2022
Licenses Fees	\$12,323	\$10,818	\$13,954	\$12,346	\$13,815
Fines and Penalties	\$9,525	\$6,500	\$15,952	\$4,950	\$4,500
Investigation Fees	\$6,326	\$12,723	\$13,622	\$14,830	\$11,530
<b>Total <sup>1</sup></b>	<b>\$28,174</b>	<b>\$30,041</b>	<b>\$43,501</b>	<b>\$32,126</b>	<b>\$29,845</b>

<sup>1</sup> May not sum to total due to rounding.

<sup>2</sup> 2021 value updated to reflect validations as part of the investigation process, since they have the same process and require investigations.

## Horse Breeders and Owners Awards Paid

Calendar Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Thoroughbreds <sup>1</sup>	\$906,523	\$904,527	\$546,991	\$609,902	\$662,332
Quarterhorse	\$190,731	\$162,194	\$93,693	\$98,218	\$131,654
Arabian	\$25	\$33,430	\$25,555	\$28,947	\$22,166
Paint	\$0	\$0	\$0	\$0	\$24
Appaloosa	\$0	\$0	\$0	\$0	\$9
Harness	\$35,875	\$30,508	\$17,499	\$25,311	\$20,776
Mule	\$0	\$0	\$0	\$0	\$0
<b>Total <sup>2</sup></b>	<b>\$986,354</b>	<b>\$995,658</b>	<b>\$683,738</b>	<b>\$762,378</b>	<b>\$836,962</b>

<sup>1</sup> Thoroughbred distribution includes early release funds.

<sup>2</sup> May not sum to total due to rounding.

## Funds Distributed for Research and Animal Welfare

Calendar Fiscal Years 2018 to 2022

	2018	2019	2020	2021	2022
Greyhound Welfare and Adoption	\$67,572	\$68,201	\$34,236	\$45,000	\$45,110
CSU Equine Research Fund	\$68,984	\$69,006	\$34,545	\$32,212	\$56,206
<b>Total <sup>1</sup></b>	<b>\$136,556</b>	<b>\$137,207</b>	<b>\$68,782</b>	<b>\$77,212</b>	<b>\$101,316</b>

<sup>1</sup> May not sum to total due to rounding.



# By the Numbers TAX

## Number of Income Tax Returns Filed <sup>1</sup>

Income Tax Years 2017 to 2021 <sup>2</sup>

Income Tax Return Type	2017	2018	2019	2020	2021
Individual	2,878,154	2,966,611	3,073,923	3,124,801	3,232,313
Corporate	51,032	52,420	54,015	56,466	61,288
Fiduciary	50,031	50,889	51,198	51,842	53,607
Partnership	261,139	271,434	278,180	283,448	295,183
<b>Total</b>	<b>3,240,356</b>	<b>3,341,354</b>	<b>3,457,316</b>	<b>3,516,557</b>	<b>3,642,391</b>

<sup>1</sup> This table summarizes the number of active income tax returns at the time the data was retrieved. If an amended return is processed and replaces the original return, the overwritten original return will not be counted and the active amended return will only be counted once. This data is a proxy for taxpayer population by income tax year. Thus these counts are not the best approximation for workload. For workload estimates, see the table titled, "Volume of Paper and Electronic Income Tax Returns Processed."

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year. Some taxpayers have legitimate reasons to file for income tax periods that are less than a year's length, and may therefore have more than one return counted during an income tax year.

## Volume of Paper and Electronic Income Tax Returns Processed <sup>1</sup>

Fiscal Years 2019 to 2023

Individual Return Type	2019	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023
Paper	438,270	326,581	427,718	299,596	297,802
Electronic	2,578,647	2,436,489	3,176,517	2,927,905	3,072,603
% Electronic	85%	88%	88%	91%	91%
Corporate Return Type	2019	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023
Paper	20,922	18,329	18,874	16,000	15,300
Electronic	33,354	35,179	41,992	44,988	49,854
% Electronic	61%	66%	69%	74%	77%
Fiduciary Return Type	2019	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023
Paper	14,700	11,069	13,277	10,592	10,133
Electronic	35,766	35,084	45,310	41,455	45,057
% Electronic	71%	76%	77%	80%	82%

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## Volume of Paper and Electronic Income Tax Returns Processed <sup>1</sup> (Continued)

Partnership Return Type	2019	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023
Paper	53,974	44,597	35,518	29,455	27,946
Electronic	222,752	232,105	262,573	256,366	272,828
% Electronic	80%	84%	88%	90%	91%
Income Return Total	2019	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023
<b>Total</b>	<b>3,398,385</b>	<b>3,139,433</b>	<b>4,021,779</b>	<b>3,626,357</b>	<b>3,791,523</b>

- <sup>1</sup> The returns processed during the fiscal year may include returns from any income tax year. A taxpayer may have more than one return recorded in a fiscal year due to late or amended returns or due to the timing of when returns are submitted. This data can be used to measure workload by fiscal year. Thus these counts are not the best approximation for taxpayer population. For taxpayer population estimates, see the table titled, "Number of Income Tax Returns Filed."
- <sup>2</sup> Volume of income tax returns processed in FY 2020 is lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).
- <sup>3</sup> Volume of income tax returns processed in FY 2021 is higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

## Individual Income Tax Credits <sup>1</sup>

Income Tax Years 2017 to 2021 <sup>2</sup>

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Advanced Industry Investment Credit	\$382,022	90	\$523,680	78	\$487,963	82	\$652,479	78	\$655,628	92
Affordable Housing Credit	\$0	0	NR	NR	NR	NR	\$44	3	\$0	0
Aircraft Manufacturer New Employee Credit	NR	NR	\$0	0	\$0	0	\$2,817	14	\$6,848	18
Business Personal Property Credit	\$16,308	99	\$30,042	138	\$107,614	296	\$147,407	383	\$133,017	373
Certified Auction Group License Fee Credit	\$0	0	\$0	0	NR	NR	\$0	0	\$0	0
Child Care Center Investment Credit	\$377,063	474	\$457,139	537	\$554,237	504	\$424,114	443	\$492,919	455
Child Care Contribution Credit	\$28,880,707	18,414	\$30,177,955	18,094	\$28,791,404	17,671	\$28,392,221	16,850	\$33,075,219	16,388

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**Individual Income Tax Credits <sup>1</sup> (Continued)**

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Child Care Expenses Credit	\$2,436,245	25,333	\$4,107,024	28,085	\$7,770,985	27,122	\$5,118,908	19,212	\$20,465,856	22,080
Colorado Earned Income Tax Credit	\$74,004,128	342,908	\$72,077,347	336,197	\$71,758,780	339,836	\$65,760,271	325,134	\$76,657,969	438,641
Colorado Job Growth Incentive Credit	\$222,348	85	\$546,167	105	\$421,569	87	\$636,789	88	\$1,266,779	80
Colorado Minimum Tax Credit	\$2,205,976	6,197	\$7,259,315	20,732	\$4,018,175	5,498	\$4,513,947	3,848	\$4,798,324	3,466
Colorado Works Program Credit	\$18,748	28	\$35,374	32	\$9,243	27	\$13,024	31	\$10,101	34
Credit for Tax Paid to Another State	\$216,385,574	68,595	\$227,201,322	72,278	\$235,089,049	73,688	\$257,275,548	72,072	\$414,548,704	82,562
Employer Child Care Facility Investment Credit	\$6,996	22	\$15,371	14	\$9,873	17	\$2,175	9	\$19,788	15
Employer Contribution to Employee 529 Plan Credit	NA	NA	NA	NA	\$139,762	127	\$301,224	257	\$379,301	307
Employer Paid Leave of Absence for Live Organ Donation Credit	NA	NA	NA	NA	NA	NA	\$0	0	NR	NR
Enterprise Zone Agricultural Processing New Employee Credit	\$41,957	23	\$49,557	22	\$30,604	33	\$27,435	23	\$11,645	27
Enterprise Zone Business Facility New Employee Credit	\$1,644,545	665	\$1,745,733	693	\$1,632,633	676	\$1,549,800	546	\$1,567,249	653
Enterprise Zone Commercial Vehicle Investment Tax Credit	\$53,133	18	\$12,136	13	\$30,126	21	\$77,179	18	\$24,118	21
Enterprise Zone Contribution Credit	\$9,671,095	12,830	\$10,054,092	11,351	\$9,299,932	10,357	\$9,487,207	10,008	\$11,192,689	9,511
Enterprise Zone Employee Health Insurance Credit	\$211,903	98	\$203,312	72	\$176,878	72	\$218,450	60	\$174,979	54
Enterprise Zone Enhanced Rural Agricultural Processing New Employee Credit	NR	NR	\$3,117	8	\$9,798	13	\$11,290	12	\$18,712	22

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**Individual Income Tax Credits <sup>1</sup> (Continued)**

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Enterprise Zone Enhanced Rural New Employee Credit	\$249,376	141	\$206,446	102	\$259,822	144	\$303,199	152	\$473,538	166
Enterprise Zone Investment Tax Credit	\$5,574,464	3,227	\$7,309,837	3,827	\$7,669,246	4,040	\$8,841,941	4,271	\$9,298,153	4,408
Enterprise Zone Job Training Investment Tax Credit	\$528,196	429	\$652,059	627	\$649,658	625	\$538,976	570	\$614,472	531
Enterprise Zone Renewable Energy Investment Tax Credit - Nonrefundable	\$19,991	21	\$30,906	21	\$28,547	26	\$38,563	25	\$24,504	25
Enterprise Zone Renewable Energy Investment Tax Credit - Refundable	NR	NR	\$28,915	21	\$16,068	13	\$3,430	9	\$7,052	9
Enterprise Zone Research and Experimental Activities Credit	\$414,766	204	\$249,378	176	\$375,096	179	\$274,518	189	\$254,570	184
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	\$237,813	69	\$300,871	61	\$214,964	60	\$577,504	52	\$446,411	63
Expanded Colorado Earned Income Tax Credit	NA	NA	NA	NA	NA	NA	\$873,385	3,219	\$1,175,477	4,610
Food Contributed to Hunger Relief Charitable Organizations Credit	\$28,243	100	\$13,712	15	\$7,270	9	\$8,784	9	NR	NR
Gross Conservation Easement Credit	\$12,716,505	343	\$16,537,672	346	\$14,872,169	349	\$17,511,313	309	\$18,147,914	334
Historic Property Preservation Credit	\$228,371	53	\$348,732	60	\$354,745	52	\$255,151	36	\$234,586	24
Innovative Motor Vehicle Credit	\$10,810,577	2,218	\$27,719,166	5,456	\$24,870,000	4,952	\$20,115,122	5,086	\$18,875,536	7,639
Long-term Care Insurance Credit	\$2,936,138	14,389	\$2,584,785	12,532	\$2,433,511	11,851	\$2,296,849	11,300	\$1,927,763	9,454
Plastic Recycling Investment Credit	NR	NR	NR	NR	\$2,810	7	\$1,642	5	\$8,383	11

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## Individual Income Tax Credits <sup>1</sup> (Continued)

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Preservation of Historic Structures Credit	\$979,519	62	\$1,208,100	74	\$1,078,426	86	\$2,521,261	171	\$2,290,316	140
Remediation of Contaminated Land Credit	\$1,568,075	17	\$1,287,006	27	\$1,048,046	34	\$1,205,057	20	\$1,246,147	18
Retrofitting a Residence to Increase Residence's Visitability Credit	NA	NA	NA	NA	\$26,878	14	\$22,492	13	\$34,693	20
Rural and Frontier Health Care Preceptor Credit	\$76,000	76	\$87,781	89	\$90,392	92	\$65,211	66	\$82,065	83
Rural Jump-Start Zone Credit	\$16,085	6	\$46,315	10	\$58,273	15	\$87,385	16	\$135,998	45
School-to-Career Investment Credit	\$39,272	41	\$41,860	51	\$41,390	45	\$21,074	10	\$5,311	8
Strategic Capital Tax Credit	NA	NA	NA	NA	\$0	0	\$0	0	NR	NR
<b>Total <sup>3</sup></b>	<b>\$373,002,211</b>	<b>497,301</b>	<b>\$413,154,785</b>	<b>511,953</b>	<b>\$414,437,277</b>	<b>498,723</b>	<b>\$430,175,186</b>	<b>474,617</b>	<b>\$620,798,124</b>	<b>602,575</b>

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

## Corporate Income Tax Credits <sup>1</sup>

Income Tax Years 2017 to 2021 <sup>2</sup>

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Affordable Housing Credit	NR	NR	NR	NR	\$8,779,032	3	NR	NR	NR	3
Aircraft Manufacturer New Employee Credit	NR	NR	\$0	0	NR	NR	NR	NR	\$0	0
Business Personal Property Credit	\$4,454	40	\$2,728	54	\$54,800	30	\$56,110	45	\$36,801	52
Certified Auction Group License Fee Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	NR	NR	NR	NR	NR	3	\$0	0	\$0	0
Child Care Contribution Credit	\$566,810	70	\$640,964	72	\$503,061	69	\$467,628	57	\$337,634	57
Colorado Job Growth Incentive Credit	\$2,854,615	17	\$13,317,924	23	\$7,905,964	24	\$10,006,502	24	\$8,474,648	25
Colorado Works Program Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Crop and Livestock Contribution Credit	NR	NR	\$0	0	NR	NR	NR	NR	NR	NR
Employer Child Care Facility Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Employer Contribution to Employee 529 Plan Credit	NA	NA	NA	NA	\$0	0	\$0	0	NR	NR
Employer Paid Leave of Absence for Live Organ Donation Credit	NA	NA	NA	NA	NA	NA	\$0	0	\$0	0
Enterprise Zone Agricultural Processing New Employee Credit	\$0	0	NR	NR	\$0	0	NR	NR	NR	NR
Enterprise Zone Business Facility New Employee Credit	\$1,363,074	53	\$2,479,503	60	\$3,040,963	57	\$4,980,714	54	\$5,377,258	58

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**Corporate Income Tax Credits <sup>1</sup> (Continued)**

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Enterprise Zone Commercial Vehicle Investment Tax Credit	NR	NR	\$78,776	3	NR	4	\$17,893	3	NR	NR
Enterprise Zone Contribution Credit	\$342,239	139	\$326,479	116	\$353,919	109	\$328,368	95	\$322,628	92
Enterprise Zone Employee Health Insurance Credit	\$133,537	14	\$502,330	16	NR	17	NR	11	\$1,046,874	14
Enterprise Zone Enhanced Rural Agricultural Processing New Employee Credit	\$0	0	NR	NR	\$0	0	\$0	0	NR	NR
Enterprise Zone Enhanced Rural New Employee Credit	\$37,390	6	\$39,060	8	\$46,342	10	\$57,811	9	\$28,289	8
Enterprise Zone Investment Tax Credit	\$11,227,487	246	\$12,204,439	257	\$11,292,481	260	\$19,731,922	257	\$20,241,243	300
Enterprise Zone Job Training Investment Tax Credit	\$1,387,897	27	\$1,242,274	30	\$1,262,433	26	\$690,466	21	\$1,157,856	31
Enterprise Zone Renewable Energy Investment Tax Credit - Nonrefundable	\$0	0	\$0	0	\$0	0	\$0	0	NR	NR
Enterprise Zone Renewable Energy Investment Tax Credit - Refundable	\$1,035,632	3	\$2,425,218	4	\$2,270,155	4	\$2,232,525	3	\$2,096,197	3
Enterprise Zone Research and Experimental Activities Credit	\$228,115	24	\$375,470	25	\$345,249	28	\$535,744	23	\$1,662,150	25
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	NR	NR	\$0	0	\$0	0	\$0	0	\$0	0

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**Corporate Income Tax Credits <sup>1</sup> (Continued)**

Income Tax Credit	2017 Dollar Amounts	2017 Number of Credits	2018 Dollar Amounts	2018 Number of Credits	2019 Dollar Amounts	2019 Number of Credits	2020 Dollar Amounts	2020 Number of Credits	2021 Dollar Amounts	2021 Number of Credits
Food Contributed to Hunger Relief Charitable Organizations Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Gross Conservation Easement Credit	NR	3	\$7,099,704	6	NR	6	NR	7	\$3,536,987	10
Historic Property Preservation credit	NR	NR	\$0	0	NR	NR	NR	NR	\$0	0
Innovative Motor Vehicle Credit	\$1,949,167	9	NR	7	NR	13	\$1,110,500	8	\$720,000	4
New Investment Tax Credit	\$218,416	301	\$202,742	276	\$189,561	267	\$186,333	250	\$202,307	262
Old Investment Tax Credit	\$174,325	10	\$59,351	7	NR	NR	NR	5	\$39,934	8
Preservation of Historic Structures Credit	\$1,401,645	3	\$2,307,961	5	\$1,391,886	4	\$3,359,115	8	\$2,060,768	7
Remediation of Contaminated Land Credit	NR	NR	\$0	0	\$1,044,019	3	\$1,164,998	7	\$257,997	3
Rural Jump-Start Zone Credit	\$0	0	NR	NR	NR	NR	\$0	0	\$0	0
School-to-Career Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	NR	NR
Strategic Capital Tax Credit	NA	NA	NA	NA	\$0	0	\$0	0	\$0	0
<b>Total <sup>3</sup></b>	<b>\$25,608,073</b>	<b>978</b>	<b>\$50,038,326</b>	<b>975</b>	<b>\$50,297,865</b>	<b>943</b>	<b>\$56,816,586</b>	<b>894</b>	<b>\$49,527,304</b>	<b>970</b>

NA - Not applicable

NR - Not releasable due to confidentiality requirements. Total includes NR data.

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

# Individual Income Tax Voluntary Contributions

Fiscal Years 2019 to 2023<sup>1</sup>

## Alzheimer’s Association Fund

Year	Number of donations	Amount	Average
2023	7,550	\$136,561	\$18.09
2022	6,797	\$113,671	\$16.72
2021 <sup>2</sup>	7,593	\$112,456	\$14.81
2020 <sup>3</sup>	5,672	\$77,163	\$13.60
2019	7,992	\$104,975	\$13.14

## Colorado Nongame and Endangered Wildlife Cash Fund

Year	Number of donations	Amount	Average
2023	12,245	\$230,549	\$18.83
2022	11,445	\$200,043	\$17.48
2021 <sup>2</sup>	13,297	\$230,652	\$17.35
2020 <sup>3</sup>	9,951	\$149,227	\$15.00
2019	13,804	\$192,245	\$13.93

## American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund

Year	Number of donations	Amount	Average
2023	8,202	\$152,887	\$18.64
2022	8,582	\$172,312	\$20.08
2021 <sup>2</sup>	8,402	\$136,410	\$16.24
2020 <sup>3</sup>	6,112	\$81,181	\$13.28
2019	8,130	\$98,651	\$12.13

## Donate to a Colorado Nonprofit Fund

Year	Number of donations	Amount	Average
2023	831	\$84,783	\$102.03
2022	1,101	\$102,705	\$93.28
2021 <sup>2</sup>	1,309	\$118,836	\$90.78
2020 <sup>3</sup>	821	\$70,882	\$86.34
2019	NA	NA	NA

## Colorado Cancer Fund

Year	Number of donations	Amount	Average
2023	7,212	\$114,921	\$15.93
2022	6,505	\$92,815	\$14.27
2021 <sup>2</sup>	7,284	\$94,007	\$12.91
2020 <sup>3</sup>	5,240	\$55,089	\$10.51
2019	7,427	\$78,763	\$10.60

## Feeding Colorado Fund

Year	Number of donations	Amount	Average
2023	7,976	\$142,728	\$17.89
2022	NA	NA	NA
2021	NA	NA	NA
2020	NA	NA	NA
2019	NA	NA	NA

## Colorado Domestic Abuse Program Fund

Year	Number of donations	Amount	Average
2023	12,204	\$239,242	\$19.60
2022	11,528	\$207,944	\$18.04
2021 <sup>2</sup>	13,058	\$226,039	\$17.31
2020 <sup>3</sup>	9,184	\$130,734	\$14.24
2019	12,344	\$160,331	\$12.99

## Habitat for Humanity of Colorado Fund

Year	Number of donations	Amount	Average
2023	8,720	\$167,867	\$19.25
2022	7,657	\$131,215	\$17.14
2021 <sup>2</sup>	8,726	\$145,584	\$16.68
2020 <sup>3</sup>	5,997	\$86,077	\$14.35
2019	8,242	\$107,420	\$13.03

## Colorado Healthy Rivers Fund

Year	Number of donations	Amount	Average
2023	10,302	\$167,958	\$16.30
2022	9,384	\$146,830	\$15.65
2021 <sup>2</sup>	10,550	\$149,223	\$14.14
2020 <sup>3</sup>	7,278	\$87,959	\$12.09
2019	10,155	\$114,588	\$11.28

## Homeless Prevention Activities Program Fund

Year	Number of donations	Amount	Average
2023	12,217	\$267,866	\$21.93
2022	10,960	\$213,882	\$19.51
2021 <sup>2</sup>	12,705	\$236,982	\$18.65
2020 <sup>3</sup>	8,455	\$127,605	\$15.09
2019	11,375	\$151,363	\$13.31

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## Individual Income Tax Voluntary Contributions (Continued)

### Make-A-Wish Foundation of Colorado Fund

Year	Number of donations	Amount	Average
2023	7,296	\$119,399	\$16.37
2022	6,642	\$102,039	\$15.36
2021 <sup>2</sup>	7,445	\$104,898	\$14.09
2020 <sup>3</sup>	5,439	\$62,691	\$11.53
2019	7,765	\$96,057	\$12.37

### Special Olympics of Colorado Fund

Year	Number of donations	Amount	Average
2023	7,069	\$110,728	\$15.66
2022	6,403	\$93,414	\$14.59
2021 <sup>2</sup>	7,362	\$102,043	\$13.86
2020 <sup>3</sup>	5,351	\$65,120	\$12.17
2019	7,855	\$89,846	\$11.44

### Military Family Relief Fund

Year	Number of donations	Amount	Average
2023	6,811	\$129,339	\$18.99
2022	6,208	\$116,353	\$18.74
2021 <sup>2</sup>	6,862	\$114,907	\$16.75
2020 <sup>3</sup>	5,458	\$88,868	\$16.28
2019	8,397	\$128,256	\$15.27

### Unwanted Horse Fund

Year	Number of donations	Amount	Average
2023	8,012	\$132,315	\$16.51
2022	7,538	\$113,540	\$15.65
2021 <sup>2</sup>	8,101	\$117,125	\$14.46
2020 <sup>3</sup>	5,862	\$74,362	\$12.69
2019	8,216	\$97,436	\$11.86

### Pet Overpopulation Fund

Year	Number of donations	Amount	Average
2023	10,932	\$195,281	\$17.86
2022	9,912	\$159,375	\$16.08
2021 <sup>2</sup>	10,723	\$161,070	\$15.02
2020 <sup>3</sup>	8,276	\$109,198	\$13.19
2019	11,643	\$150,257	\$12.91

### Western Slope Military Veterans Cemetery Fund

Year	Number of donations	Amount	Average
2023	3,774	\$39,013	\$10.34
2022	3,511	\$35,012	\$9.97
2021 <sup>2</sup>	3,869	\$34,095	\$8.81
2020 <sup>3</sup>	2,903	\$23,296	\$8.02
2019	4,443	\$32,216	\$7.25

### Total<sup>4</sup>

Year	Number of donations	Amount	Average
2023	132,020	\$2,441,862	\$18.50
2022	121,543	\$2,137,662	\$17.59
2021 <sup>2</sup>	140,022	\$2,270,043	\$16.21
2020 <sup>3</sup>	103,309	\$1,415,956	\$13.71
2019	149,680	\$1,814,339	\$12.12

NA - Not applicable

<sup>1</sup> Donations reported are not limited to amounts from current year filings. Fiscal year data includes donations across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> Voluntary contributions in FY 2021 may be higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

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## Individual Income Tax Voluntary Contributions (Continued)

- <sup>3</sup> Voluntary contributions in FY 2020 may be lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor’s executive order (Executive Order # D 2020-010).
- <sup>4</sup> Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year. The total represents the sum of all contributions to the itemized funds in this table, plus contributions to funds that appeared on prior year forms.

## Alternative Minimum Tax

Income Tax Years 2017 to 2021<sup>1</sup>

Income Tax Type	2017 Dollar Amounts	2017 Number of Returns	2018 Dollar Amounts	2018 Number of Returns	2019 Dollar Amounts	2019 Number of Returns	2020 Dollar Amounts	2020 Number of Returns	2021 Dollar Amounts	2021 Number of Returns
Individual	\$7,200,528	4,419	\$6,821,574	2,720	\$7,033,081	2,255	\$11,667,251	2,329	\$13,196,008	3,621
Fiduciary	\$534,913	327	\$236,287	151	\$218,144	178	\$419,531	185	\$446,033	193
<b>Total <sup>2</sup></b>	<b>\$7,735,441</b>	<b>4,746</b>	<b>\$7,057,861</b>	<b>2,871</b>	<b>\$7,251,225</b>	<b>2,433</b>	<b>\$12,086,782</b>	<b>2,514</b>	<b>\$13,642,041</b>	<b>3,814</b>

<sup>1</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>2</sup> May not sum to total due to rounding.

## Property Tax/Rent/Heat Credit Rebates

Fiscal Years 2019 to 2023<sup>1</sup>

Year	Number of Applicants that Received Rebates	Number of Rebate Installments Issued <sup>2</sup>	Total Rebates Issued	Average Rebate Per Applicant	Average Rebate Installment <sup>2</sup>
2023	20,045	51,777	\$10,552,487	\$526	\$204
2022	13,200	36,783	\$6,629,145	\$502	\$180
2021	13,163	36,719	\$6,225,956	\$473	\$170
2020	13,410	38,878	\$5,769,808	\$430	\$148
2019	13,657	40,240	\$5,618,048	\$411	\$140

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> Recipients of the property tax and heat credit rebate may receive more than one rebate installment per year, depending on when they file. Applicants have up to two years to file a claim. Rebates are typically issued in quarterly installments.

## Income Tax Cash Flow (Millions of Dollars)

Fiscal Years 2019 to 2023<sup>1</sup>

### Individual

Year	Tax Withheld	Estimated Payments	Cash with Returns	TABOR <sup>2</sup>	Income Tax Refunds <sup>3</sup>	Net Collections <sup>4</sup>
2023	\$9,350.7	\$1,548.8	\$1,372.8	\$3,564.4	(\$5,590.1)	\$10,246.6
2022	\$8,898.1	\$2,502.3	\$1,807.9	\$252.7	(\$1,671.9)	\$11,789.1
2021 <sup>5</sup>	\$7,898.2	\$2,297.2	\$1,654.3	\$94.0	(\$1,522.3)	\$10,421.4
2020 <sup>6</sup>	\$7,069.6	\$890.7	\$641.0	\$139.1	(\$1,076.2)	\$7,664.1
2019	\$6,546.2	\$1,634.3	\$1,010.7	\$0.0	(\$1,086.9)	\$8,104.4

### Corporate

Year	Tax Withheld	Estimated Payments	Cash with Returns	TABOR <sup>2</sup>	Income Tax Refunds <sup>3</sup>	Net Collections <sup>4</sup>
2023	NA	\$891.5	\$538.5	\$10.6	(\$158.2)	\$1,282.3
2022	NA	\$869.4	\$427.4	(\$9.0)	(\$110.2)	\$1,177.6
2021 <sup>5</sup>	NA	\$944.7	\$254.1	\$28.9	(\$147.2)	\$1,080.5
2020 <sup>6</sup>	NA	\$512.2	\$199.9	\$0.4	(\$109.5)	\$603.1
2019	NA	\$730.1	\$61.9	NA	(\$137.2)	\$654.7

### Fiduciary

Year	Tax Withheld	Estimated Payments	Cash with Returns	TABOR <sup>2</sup>	Income Tax Refunds <sup>3</sup>	Net Collections <sup>4</sup>
2023	NA	\$77.8	\$32.1	\$1.2	(\$22.7)	\$88.5
2022	NA	\$112.4	\$49.9	\$0.6	(\$12.6)	\$150.3
2021 <sup>5</sup>	NA	\$88.2	\$49.7	\$1.4	(\$12.0)	\$127.3
2020 <sup>6</sup>	NA	\$19.6	\$11.1	\$0.6	(\$10.8)	\$20.4
2019	NA	\$53.6	\$23.0	NA	(\$9.4)	\$67.2

### Partnership<sup>7</sup>

Year	Tax Withheld	Estimated Payments	Cash with Returns	TABOR <sup>2</sup>	Income Tax Refunds <sup>3</sup>	Net Collections <sup>4</sup>
2023	NA	\$734.0	\$377.8	\$2.0	(\$41.4)	\$1,072.4
2022	NA	\$224.2	\$116.2	\$0.6	(\$18.6)	\$322.4
2021 <sup>5</sup>	NA	\$179.1	\$69.1	\$2.8	(\$21.7)	\$229.3
2020 <sup>6</sup>	NA	\$80.3	\$28.6	\$1.0	(\$14.9)	\$95.0
2019	NA	\$124.6	\$29.7	NA	(\$14.5)	\$139.9

NA - Not applicable

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> State revenue is capped through the spending limits established by the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). The legislature may determine

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## Income Tax Cash Flow (Millions of Dollars) (Continued)

statutorily how the excess revenue is refunded. This column reflects the dollar amount of TABOR refunds credited to taxpayers. TABOR sales tax refunds were issued through individual income tax returns in tax years 2015, 2021, and 2022; a TABOR income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax years 2019 and 2021; and direct TABOR payments were issued to taxpayers in FY 2023 due to SB22-233.

- <sup>3</sup> Refunds include refunds issued, canceled, intercepted, donated to voluntary contribution funds, and money issued through TABOR refund mechanisms. The figures do not include property tax/rent/heat credit (PTC) rebates.
- <sup>4</sup> Net Collections is the sum of all the values in each row. May not sum to total due to rounding.
- <sup>5</sup> Income tax collections and refunds in FY 2021 is higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor’s executive order (Executive Order # D 2020-010).
- <sup>6</sup> Income tax collections and refunds in FY 2020 is lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor’s executive order (Executive Order # D 2020-010).
- <sup>7</sup> Partnership tax collections and refunds represent Partnership and S Corporation returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return, or partnerships and S corporations electing to be subject to tax at the entity level pursuant to the SALT Parity Act. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of tax revenue generated through partnership and S corporation income.

## Number of Paper and Electronic Sales Tax Returns Filed <sup>1</sup>

Fiscal Years 2019 to 2023 <sup>2</sup>

Return Format	2019	2020	2021	2022	2023
Paper	291,814	266,313	220,136	192,634	163,221
Electronic <sup>3</sup>	8,394,739	26,554,170	36,951,885	41,065,102	44,183,936
% Electronic	96.6%	99.0%	99.4%	99.5%	99.6%

- <sup>1</sup> This table only summarizes Colorado Retail Sales Tax Returns (Form DR 0100).
- <sup>2</sup> The filing period date is used to determine the fiscal year.
- <sup>3</sup> The increase in electronic returns starting FY 2019 is due to destination sourcing tax collection and reporting requirements.

## Net Cigarette Tax Collections and Distributions

Fiscal Years 2019 to 2023 <sup>1</sup>

Year	General Fund	Health-Related Programs (Amendment 35)	Proposition EE	Total <sup>2</sup>	City/County Distributions
2023	\$23,951,231	\$77,430,710	\$132,539,118	\$233,921,059	\$7,166,226
2022	\$26,124,268	\$85,428,436	\$153,106,498	\$264,659,202	\$10,133,561
2021	\$30,392,093	\$100,479,508	\$37,709,565	\$168,581,167	\$7,952,914

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## Net Cigarette Tax Collections and Distributions (Continued)

Fiscal Years 2019 to 2023<sup>1</sup>

Year	General Fund	Health-Related Programs (Amendment 35)	Proposition EE	Total <sup>2</sup>	City/County Distributions
2020	\$32,306,134	\$107,687,113	NA	\$139,993,246	\$10,217,385
2019	\$33,294,807	\$110,982,688	NA	\$144,277,495	\$10,579,484

NA - Not applicable

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> May not sum to total due to rounding.

## Packages of Cigarettes Taxed (Millions of Packages)

Fiscal Years 2019 to 2023

2019	2020	2021	2022	2023
173	168	159	140	124

## Net Tobacco Products Tax Collections

Fiscal Years 2019 to 2023<sup>1</sup>

Year	General Fund	Health-Related Programs (Amendment 35)	Proposition EE	Total <sup>2</sup>
2023	\$23,967,096	\$24,411,522	\$12,068,464	\$60,447,083
2022	\$24,809,629	\$24,924,329	\$12,689,835	\$62,423,793
2021	\$23,618,413	\$24,345,152	\$3,095,679	\$51,059,244
2020	\$23,126,785	\$23,930,742	NA	\$47,057,526
2019	\$22,189,141	\$22,963,495	NA	\$45,152,636

NA - Not applicable

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> May not sum to total due to rounding.

## Marijuana Sales

Fiscal Years 2019 to 2023

Marijuana Sales	2019	2020	2021	2022	2023
Medical Marijuana <sup>1</sup>	\$331,593,893	\$380,787,727	\$455,164,011	\$310,251,250	\$200,363,472
Retail Marijuana <sup>2</sup>	\$1,289,422,644	\$1,527,839,808	\$1,906,902,729	\$1,675,532,452	\$1,444,955,330
<b>Total<sup>3</sup></b>	<b>\$1,621,016,537</b>	<b>\$1,908,627,535</b>	<b>\$2,362,066,740</b>	<b>\$1,985,783,702</b>	<b>\$1,645,318,802</b>

<sup>1</sup> This row summarizes all sales made at medical marijuana stores. It includes medical marijuana and accessories/ other products that do not contain medical marijuana. This value does not include wholesale sales.

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## Marijuana Sales (Continued)

<sup>2</sup> This row summarizes retail marijuana sales made at retail marijuana stores. It does not include accessories/other products that do not contain retail marijuana. This value does not include wholesale sales.

<sup>3</sup> May not sum to total due to rounding

### Marijuana Tax and Fee Revenue <sup>1</sup>

Fiscal Years 2019 to 2023

	2019	2020	2021	2022	2023
State Sales Tax - Medical Marijuana <sup>2</sup>	\$9,379,282	\$10,718,922	\$13,026,503	\$9,875,505	\$5,812,104
State Sales Tax - Retail Marijuana <sup>2,3</sup>	\$1,040,721	\$1,328,125	\$1,558,831	\$2,345,719	\$1,132,661
<b>State Sales Tax - Total <sup>4</sup></b>	<b>\$10,420,002</b>	<b>\$12,047,048</b>	<b>\$14,585,334</b>	<b>\$12,221,224</b>	<b>\$6,944,765</b>
State Retail Marijuana Sales Tax - Local Government Distribution	\$19,324,469	\$22,612,898	\$29,003,357	\$25,620,128	\$21,916,172
State Retail Marijuana Sales Tax - Marijuana Tax Cash Fund	\$124,954,232	\$146,237,927	\$187,541,858	\$165,723,955	\$141,720,993
State Retail Marijuana Sales Tax - Public School Fund	\$20,088,462	\$25,624,711	\$32,862,241	\$29,039,173	\$24,833,226
State Retail Marijuana Sales Tax - General Fund	\$28,867,163	\$31,669,619	\$40,614,493	\$35,889,558	\$30,691,422
<b>State Retail Marijuana Sales Tax - Total <sup>4,5</sup></b>	<b>\$193,309,398</b>	<b>\$226,211,275</b>	<b>\$290,245,745</b>	<b>\$256,036,367</b>	<b>\$219,396,132</b>
State Retail Marijuana Excise Tax - Public School Capital Construction Assistance Fund <sup>6</sup>	\$52,648,440	\$80,819,436	\$40,000,000	\$97,344,277	\$55,632,317
State Retail Marijuana Excise Tax - Public School Fund	\$5,849,826	\$0	\$80,346,651	\$0	\$0
<b>State Retail Marijuana Excise Tax - Total <sup>4,5</sup></b>	<b>\$58,447,349</b>	<b>\$81,067,053</b>	<b>\$120,338,278</b>	<b>\$97,679,941</b>	<b>\$55,912,470</b>
<b>Total Taxes <sup>4</sup></b>	<b>\$262,176,749</b>	<b>\$319,325,375</b>	<b>\$425,169,357</b>	<b>\$365,937,532</b>	<b>\$282,253,367</b>
<b>License and Application Fees Total <sup>7</sup></b>	<b>\$11,874,019</b>	<b>\$11,858,448</b>	<b>\$12,168,680</b>	<b>\$12,769,458</b>	<b>\$11,008,382</b>
<b>Marijuana Taxes and Fees Total <sup>4,5</sup></b>	<b>\$274,050,768</b>	<b>\$331,183,823</b>	<b>\$437,338,037</b>	<b>\$378,706,989</b>	<b>\$293,261,749</b>

<sup>1</sup> Tax remitted includes marijuana tax, license, and fee revenue received as well as penalties and other adjustments in a given month.

<sup>2</sup> State sales tax revenue from medical marijuana and retail marijuana is distributed to the Marijuana Tax Cash Fund.

<sup>3</sup> Retail marijuana, retail marijuana products, and retail marijuana concentrates sold beginning July 1, 2017 are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) are still subject to the 2.9% state sales tax.

<sup>4</sup> May not sum to total due to rounding.

<sup>5</sup> Total includes collections not yet allocated, which are receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return.

<sup>6</sup> This revenue is transferred to the Building Excellent Schools Today (BEST) grant program.

<sup>7</sup> Revenue from license fees and other fees is distributed to the Marijuana Cash Fund.

## Net Severance Tax Collections

Fiscal Years 2019 to 2023<sup>1</sup>

Year	Oil and Gas	Coal	Molybdenum and Metallic Minerals	Total <sup>2</sup>
2023	\$340,893,318	\$4,454,136	\$611,288	\$345,958,742
2022	\$300,880,874	\$3,213,681	\$2,715,417	\$306,809,972
2021 <sup>3</sup>	(\$19,373,305)	\$1,866,302	\$2,226,562	(\$15,280,441)
2020	\$142,844,643	\$2,671,960	\$2,361,799	\$147,878,402
2019	\$211,944,785	\$3,559,304	\$2,440,658	\$217,944,747

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> May not sum to total due to rounding.

<sup>3</sup> In FY 2021, refunds exceeded collections. All values are on a cash basis.

## Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2019 to 2023<sup>1</sup>

State Taxes Sales, Use, and Excise	2019	2020	2021	2022	2023
Alcoholic Beverages	\$48,978,353	\$50,611,660	\$54,255,159	\$56,370,713	\$56,876,187
Aviation Fuel	\$33,053,392	\$26,429,984	\$17,159,001	\$45,176,046	\$59,140,423
Cigarette <sup>2</sup>	\$144,277,495	\$139,993,246	\$168,581,167	\$264,659,202	\$233,921,059
Highway Fuel	\$643,828,473	\$625,822,928	\$601,565,039	\$620,767,626	\$648,908,581
Limited Stakes Gaming, Sports Betting, & Racing	\$125,373,142	\$89,168,510	\$115,623,961	\$177,057,492	\$196,359,361
Medical Marijuana Sales Tax	\$9,379,282	\$10,718,922	\$13,026,503	\$9,875,505	\$5,812,104
Nicotine <sup>2</sup>	\$0	\$0	\$8,218,234	\$42,190,677	\$56,396,483
Retail Marijuana Excise Tax	\$58,447,349	\$81,067,053	\$120,338,278	\$97,679,941	\$55,912,470
Retail Marijuana Sales Tax	\$1,040,721	\$1,328,125	\$1,558,831	\$2,345,719	\$1,132,661
Retail Marijuana Special Sales	\$193,309,398	\$226,211,275	\$290,245,745	\$256,036,367	\$219,396,132
Sales	\$3,031,974,368	\$3,186,143,129	\$3,450,454,221	\$4,051,571,467	\$4,356,573,967
Tobacco Products <sup>2</sup>	\$45,152,636	\$47,057,526	\$51,059,244	\$62,423,793	\$60,447,083
Use	\$343,488,943	\$226,116,400	\$210,754,079	\$233,297,872	\$250,554,569
<b>Subtotal<sup>3</sup></b>	<b>\$4,678,303,551</b>	<b>\$4,710,668,759</b>	<b>\$5,102,839,463</b>	<b>\$5,919,452,420</b>	<b>\$6,201,431,078</b>

Income	2019	2020	2021	2022	2023
Individual	\$8,104,557,327	\$7,664,200,942	\$10,421,391,144	\$11,789,095,214	\$10,246,601,432
Corporate	\$654,749,329	\$603,079,740	\$1,080,453,655	\$1,177,648,480	\$1,282,309,266
Fiduciary	\$67,161,514	\$20,362,348	\$127,266,282	\$150,305,176	\$88,485,875

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**Gross Receipts Realized (Net Collections) by Source (Continued)**

Income	2019	2020	2021	2022	2023
Partnership <sup>4</sup>	\$139,910,414	\$94,966,593	\$229,250,404	\$322,428,098	\$1,072,399,791
<b>Subtotal <sup>3</sup></b>	<b>\$8,966,378,584</b>	<b>\$8,382,609,623</b>	<b>\$11,858,361,485</b>	<b>\$13,439,476,968</b>	<b>\$12,689,796,364</b>
Severance	2019	2020	2021	2022	2023
Severance <sup>5</sup>	\$217,944,747	\$147,878,402	(\$15,280,441)	\$306,809,972	\$345,958,742
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	2019	2020	2021	2022	2023
Bridge Safety Surcharge	\$104,811,992	\$106,411,126	\$109,513,255	\$108,876,181	\$109,492,177
Daily Rental Fees	\$36,559,657	\$33,934,916	\$24,842,347	\$30,281,122	\$36,594,133
Emissions	\$13,503,901	\$12,913,332	\$12,775,992	\$13,059,007	\$12,984,391
IRP Due Other States	\$282,341	\$3,779,516	(\$273,898)	\$6,600,574	\$1,114,116
Late Registration Penalty Fees	\$21,421,145	\$20,885,388	\$28,344,904	\$33,224,854	\$36,298,836
License Reinstatement Fees	\$7,033,791	\$6,113,912	\$5,795,550	\$5,693,444	\$5,017,290
Motor Vehicle Dealer/Sales Licenses	\$3,638,099	\$3,774,570	\$4,654,610	\$3,331,682	\$3,365,908
Motor Vehicle Manufacturer Licenses	\$359,906	\$327,130	\$320,103	\$225,517	\$246,111
Motor Vehicle Operator Licenses <sup>6</sup>	\$34,964,586	\$33,874,656	\$38,855,870	\$43,021,241	\$43,955,593
Motor Vehicle Penalty Assessments	\$13,565,492	\$11,974,260	\$10,357,639	\$9,931,592	\$9,014,069
Motorist Insurance Identification Database	\$517,513	\$506,422	\$525,680	\$526,114	\$529,462
Other Motor Vehicle Receipts <sup>7</sup>	\$464,221	\$510,967	\$472,497	\$555,099	\$619,677
Passenger Mile Tax	\$341,097	\$320,626	\$93,226	\$195,139	\$238,763
Road Safety Surcharge	\$132,176,079	\$133,960,255	\$137,793,800	\$110,430,782	\$72,344,464
Ticket Related Receipts	\$262,872	\$388,082	\$268,081	\$186,926	\$202,443
Titles	\$6,780,076	\$6,017,783	\$6,256,351	\$6,318,870	\$6,132,021
Tow Bills	\$77,915	\$0	\$0	\$0	\$0
Transportation System Sustainability Fees	\$0	\$0	\$0	\$0	\$102,344,448
Vehicle Registrations	\$260,418,718	\$255,863,988	\$275,286,578	\$276,600,606	\$286,918,182
<b>Subtotal <sup>3</sup></b>	<b>\$637,179,401</b>	<b>\$631,556,930</b>	<b>\$655,882,584</b>	<b>\$649,058,750</b>	<b>\$727,412,083</b>

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**Gross Receipts Realized (Net Collections) by Source (Continued)**

<b>Regulatory and Business</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Cigarette Licenses <sup>2</sup>	\$663	\$638	\$643	\$480	\$400
Limited Stakes Gaming & Racing Licenses and Fees	\$2,450,702	\$2,339,112	\$2,282,718	\$2,115,850	\$2,649,368
Liquid Petroleum Inspection Fee	\$287,654	\$302,987	\$298,164	\$351,250	\$248,447
Liquor Licenses	\$4,648,374	\$4,152,373	\$4,079,982	\$4,135,393	\$5,122,889
Liquor Licenses/85% City and County	\$3,611,839	\$3,486,266	\$2,057,921	\$2,127,179	\$3,889,676
Marijuana Fees	\$11,874,019	\$11,783,809	\$12,144,573	\$12,843,866	\$10,973,415
Nicotine Licenses/Fines <sup>2</sup>	\$0	\$0	\$14,313	\$79,860	\$120,557
Other PUC Hazardous Fees	\$1,201,740	\$1,114,880	\$1,056,758	\$1,766,064	\$1,263,147
PUC Utility Supervision Fees	\$14,633,255	\$12,193,745	\$14,026,976	\$14,779,661	\$15,532,725
Sales Tax Licenses	\$441,632	\$2,570,258	\$513,870	\$2,922,961	\$577,188
Special Fuel Licenses and Permits	\$627,696	\$1,848,930	\$7,754,005	\$9,843,581	\$10,808,628
Tobacco Products Licenses/Fines <sup>2</sup>	\$40,605	\$13,137	\$452,991	\$1,567,528	\$2,145,152
Underground Storage Tank Surcharge	\$36,152,180	\$34,325,093	\$38,550,851	\$39,526,698	\$37,114,137
<b>Subtotal<sup>3</sup></b>	<b>\$75,970,357</b>	<b>\$74,131,225</b>	<b>\$83,233,764</b>	<b>\$92,060,372</b>	<b>\$90,445,729</b>
<b>Other Receipts</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Collection Action Related	\$5,817,493	\$5,105,584	\$5,249,363	\$5,626,411	\$4,186,351
Collections Not Yet Allocated <sup>9</sup>	\$21,435,063	\$3,050,916	\$1,584,136	\$44,793,539	(\$32,572,172)
DNA Cold Case Surcharge	\$244,096	\$210,607	\$181,744	\$173,713	\$169,880
Miscellaneous Receipts <sup>9</sup>	\$242,324	\$46,661	\$62,612	\$25,336	\$88,709
Organ & Tissue Donor Awareness	\$449,454	\$443,178	\$414,027	\$471,164	\$474,026
Property Tax/Rent/Heat Credit Rebates	(\$5,618,048)	(\$5,769,808)	(\$6,225,956)	(\$6,629,145)	(\$10,552,487)
Traumatic Brain Injury Fee Surcharge	\$794,042	\$887,254	\$812,296	\$730,548	\$675,216
<b>Subtotal<sup>3</sup></b>	<b>\$23,364,423</b>	<b>\$3,974,393</b>	<b>\$2,078,222</b>	<b>\$45,191,566</b>	<b>(\$37,530,478)</b>
<b>State Gross Receipts Realized<sup>3</sup></b>	<b>\$14,599,141,064</b>	<b>\$13,950,819,333</b>	<b>\$17,687,115,076</b>	<b>\$20,452,050,049</b>	<b>\$20,017,513,519</b>

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## Gross Receipts Realized (Net Collections) by Source (Continued)

Local Taxes <sup>10</sup>	2019	2020	2021	2022	2023
City Sales Taxes	\$236,705,767	\$286,975,697	\$342,256,159	\$401,322,528	\$443,845,407
County Lodging Taxes	\$5,774,980	\$6,526,922	\$7,070,943	\$9,709,537	\$11,998,090
County Sales Taxes	\$668,438,206	\$758,478,303	\$856,473,689	\$1,008,122,414	\$1,077,322,892
County Transit Sales Taxes	\$27,612,485	\$29,372,470	\$32,516,590	\$42,620,574	\$45,602,799
E911 and TRS Surcharges	\$2,552,247	\$2,502,244	\$6,726,022	\$13,965,846	\$15,436,268
E988 Surcharges	\$0	\$0	\$0	\$740,634	\$1,957,882
Football Stadium District Taxes <sup>11</sup>	\$92,118	\$225,929	\$1,805	\$536	\$140
Health Service District Tax	\$2,880,120	\$4,314,419	\$5,461,557	\$6,131,972	\$9,433,930
Local Improvement District Taxes	\$6,458,747	\$7,263,770	\$7,830,578	\$9,018,391	\$9,561,695
Local Marketing District	\$11,041,905	\$10,961,630	\$11,718,205	\$16,987,291	\$18,092,743
Metropolitan Transportation District	\$7,169,640	\$7,241,036	\$9,487,593	\$15,673,299	\$17,857,836
Motor Vehicle Specific Ownership--Classes A & F	\$26,177,401	\$26,557,953	\$28,331,598	\$26,063,460	\$12,616,704
Multi-Jurisdictional Housing Authority	\$10,666,891	\$10,888,536	\$12,667,888	\$15,893,216	\$16,739,482
Public Safety Improvement Authority	\$13,777,658	\$14,982,578	\$18,819,961	\$23,697,602	\$25,209,216
RTD Sales and Use	\$642,172,978	\$642,579,355	\$677,409,897	\$805,462,642	\$846,613,520
Rural Transportation Authority	\$124,237,091	\$132,334,269	\$154,454,758	\$178,454,299	\$183,076,673
SCFD Sales and Use	\$64,170,563	\$64,811,245	\$68,796,284	\$81,088,385	\$86,623,305
<b>Local Gross Receipts Realized <sup>3</sup></b>	<b>\$1,849,928,798</b>	<b>\$2,006,016,355</b>	<b>\$2,240,023,528</b>	<b>\$2,654,952,626</b>	<b>\$2,821,988,581</b>
<b>Total State and Local Gross Receipts Realized <sup>3</sup></b>	<b>\$16,449,069,862</b>	<b>\$15,956,835,688</b>	<b>\$19,927,138,604</b>	<b>\$23,107,002,674</b>	<b>\$22,839,502,100</b>

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were corrected since the previous Annual Report.

<sup>2</sup> In the Nov. 2020 general election, taxpayers approved a referred measure (Proposition EE) to increase excise taxes on cigarettes and tobacco products, and approved a new tax on nicotine products (other than cigarette and tobacco products). The new taxes began Jan. 2021.

<sup>3</sup> May not sum to total due to rounding.

<sup>4</sup> Partnership tax revenue represents Partnership and S Corporation returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return or partnerships and S corporations electing to be

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## Gross Receipts Realized (Net Collections) by Source (Continued)

subject to tax at the entity level pursuant to the SALT Parity Act. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of tax revenue generated through partnership and S corporation income.

- <sup>5</sup> In FY 2021, refunds exceeded collections. All values are on a cash basis.
- <sup>6</sup> Revenue Department Service Fees are included in this line item.
- <sup>7</sup> This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere.
- <sup>8</sup> Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts can vary significantly year-to-year.
- <sup>9</sup> Estate tax collections are included among miscellaneous receipts.
- <sup>10</sup> Local taxes are collected on behalf of local governments.
- <sup>11</sup> The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

## Total Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2019 to 2023<sup>1</sup>

	2019	2020	2021	2022	2023	Percent of 2023 State Gross Receipts Realized	2022 to 2023 Year-to-Year Percent Change
Sales, Use, and Excise	\$4,678,303,551	\$4,710,668,759	\$5,102,839,463	\$5,919,452,420	\$6,201,431,078	31.0%	4.8%
Income	\$8,966,378,584	\$8,382,609,623	\$11,858,361,485	\$13,439,476,968	\$12,689,796,364	63.4%	-5.6%
Severance <sup>2</sup>	\$217,944,747	\$147,878,402	(\$15,280,441)	\$306,809,972	\$345,958,742	1.7%	12.8%
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	\$637,179,401	\$631,556,930	\$655,882,584	\$649,058,750	\$727,412,083	3.6%	12.1%
Regulatory and Business	\$75,970,357	\$74,131,225	\$83,233,764	\$92,060,372	\$90,445,729	0.5%	-1.8%
Other Receipts <sup>3</sup>	\$23,364,423	\$3,974,393	\$2,078,222	\$45,191,566	(\$37,530,478)	-0.2%	-183.0%
<b>State Gross Receipts Realized<sup>4</sup></b>	<b>\$14,599,141,064</b>	<b>\$13,950,819,333</b>	<b>\$17,687,115,076</b>	<b>\$20,452,050,049</b>	<b>\$20,017,513,519</b>	<b>100.0%</b>	<b>-2.1%</b>
<b>Local Gross Receipts Realized<sup>4</sup></b>	<b>\$1,849,928,798</b>	<b>\$2,006,016,355</b>	<b>\$2,240,023,528</b>	<b>\$2,654,952,626</b>	<b>\$2,821,988,581</b>	<b>12.4%</b>	<b>6.3%</b>
<b>Total State and Local Gross Receipts Realized<sup>4</sup></b>	<b>\$16,449,069,862</b>	<b>\$15,956,835,688</b>	<b>\$19,927,138,604</b>	<b>\$23,107,002,674</b>	<b>\$22,839,502,100</b>	<b>100.0%</b>	<b>-1.2%</b>

Continued on page 88

## Total Gross Receipts Realized (Net Collections) by Source (Continued)

- <sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were corrected since the previous Annual Report.
- <sup>2</sup> In FY 2021, severance tax refunds exceeded collections. All values are on a cash basis.
- <sup>3</sup> Other Receipts includes collections not yet allocated, among other receipts. Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category; these amounts can vary significantly year-to-year.
- <sup>4</sup> May not sum to total due to rounding.

### Cost of Administration

Fiscal Years 2019 to 2023 <sup>1</sup>

Year	Gross Receipts Realized <sup>2</sup>	Administration <sup>3</sup>	Cost as % of Receipts
2023	\$22,839,502,100	\$253,277,303	1.11%
2022	\$23,107,002,674	\$218,075,814	0.94%
2021	\$19,920,840,001	\$199,379,699	1.00%
2020	\$15,815,657,286	\$194,645,072	1.23%
2019	\$16,448,882,462	\$199,410,334	1.21%

- <sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were corrected since the previous Annual Report.
- <sup>2</sup> In FY 2021, severance tax refunds exceeded collections. All values are on a cash basis.
- <sup>3</sup> Other Receipts includes collections not yet allocated, among other receipts. Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category; these amounts can vary significantly year-to-year.



# 2023 Legislative Digest

The following is a high-level list of new laws enacted during the second regular legislative session of the 74th Colorado General Assembly that pertain to the Colorado Department of Revenue (CDOR). The effective dates are listed after each summary. Please visit the General Assembly website for more information on these acts at <http://leg.colorado.gov/>.

## CDOR Bills:

Bills listed in this section are administrative in nature, impact the entire Department, or have a significant impact on more than one division.

### **HB 23-1045: Employee Leave for Colorado National Guard Service (CDOR)**

The bill clarifies that members of the CO National Guard and the United States Reserve Forces are entitled to three weeks of leave from their employers when called to service or training.

**Effective 3/10/23**

### **HB 23-1049: Enactment of CRS 2022 (CDOR)**

The bill enacts the 2022 Colorado Revised Statutes, including laws adopted during the second regular session of the 73rd General Assembly, as the positive and statutory laws of the state.

**Effective: 2/24/23**

Continued on page 90

**[HB 23-1057](#): Amenities for all Genders in Public Buildings (CDOR)**

The bill creates requirements for public buildings regarding non-gendered bathrooms, baby diaper changing stations, and signage.

**Effective: 1/1/24**

**[HB 23-1126](#): Consumer Reports Not Include Medical Debt Information (CDOR)**

The bill modifies the prohibition on consumer reports to include medical debt and places disclosure requirements on debt collectors and collection agencies. DOR is required to conduct a study to examine the impact on customers.

**Effective: 8/7/23 / Report by 1/1/28**

**[HB 23-1271](#): Lunar New Year's Day as an Observed State Holiday (CDOR)**

The bill designates Lunar New Year Day as an observed but not a legal state holiday.

**Effective: 6/7/23**

**[HB 23-1301](#): Revisor’s Bill (CDOR)**

The bill amends or repeals obsolete, unclear or conflicting laws.

**Effective: 8/7/23**

**[SB 23-053](#): Restrict Governmental Non-disclosure Agreements (CDOR)**

The bill prohibits state and local government agencies from requiring current and prospective employees to sign a non-disclosure agreement as a condition of employment, with limited exceptions.

**Effective: 8/7/23**

**[SB 23-102](#): Rule Review Bill (CDOR)**

The bill postpones the scheduled expiration on May 23, 2023, of all agency rules adopted or amended between Nov. 1, 2021, and Nov. 1, 2022, except certain rules by DOL and DORA.

**Effective: 5/12/23**

**[SB 23-105](#): Ensure Equal Pay for Equal Work (CDOR)**

The bill makes several changes to state law related to the enforcement of pay equity statutes and the requirements on employers when hiring employees.

**Effective: 8/7/23**

Continued on page 91

**[SB 23-131: Department of Revenue Supplemental \(CDOR\)](#)**

The bill made supplemental appropriations to DOR for the fiscal year beginning July 1, 2022.

**Effective: 2/28/23**

**[SB 23-172: Protecting Opportunities and Workers' Rights Act \(CDOR\)](#)**

The bill makes changes to state law regarding discriminatory and unfair labor practices and NDAs.

**Effective: 8/7/23**

**[SB 23-180: Restore Current Pay Periods for State Employees \(CDOR\)](#)**

The bill repeals the requirement that state employees be paid on a bi-monthly basis.

**Effective: 8/7/23**

**[SB 23-214: 2023-24 Long Bill \(CDOR\)](#)**

Provides for the payments of expenses of the executive, legislative, and judicial departments of Colorado for and during the fiscal year beginning on July 1, 2023.

**Effective: 7/1/23**

**[SB 23-221: Healthy School Meals For All Program Fund \(CDOR\)](#)**

The bill implements several measures related to revenue and expenditures for the Healthy Meals for All Program that was approved by voters in Nov. 2022.

**Effective 4/20/23**

**[SB 23-282: Jury Appreciation Day \(CDOR\)](#)**

The bill established an annual jury appreciation day on Sept. 5 of each year.

**Effective: 8/7/23**

**[SB 23-286: Access to Government Records \(CDOR\)](#)**

The bill makes several changes to the Colorado Open Records Act regarding the transmission of records and fees. The bill also requires members of the General Assembly and state agencies to submit a report to Legislative Council Staff on email retention policies.

**Effective: 8/7/23**

Continued on page 92



**[SB 23-294](#): Increase General Fund Transfers to Capital Construction Fund (CDOR)**

The bill increases the amount of transfers from the general fund to the capital construction fund and from the general fund to the information technology capital account scheduled to be made on July 1, 2023.

**Effective: 6/6/23 / transfer on 7/1/23**

**[HB 23-1015](#): Taxation Tobacco Products Remote Retail Sellers (Tax & LED)**

The bill categorizes the remote sales of certain kinds of tobacco products for purposes of establishing the regulation and taxation of the sales. The bill exempts transactions involving cigars or pipe tobacco from the definition of “delivery sale” and instead creates and defines the term “remote retail sale.”

**Effective: 1/1/24**

**[HB 23-1217](#): Motor Vehicle Tows and Crime Victims (EDO & DMV)**

The bill requires the Transportation Legislation Review Committee to analyze the issue of an owner of a motor vehicle that was nonconsensually towed because the vehicle was lost or stolen or because the owner was the victim of certain serious crimes. DOR is expected to participate & provide expertise.

**Effective: 8/7/23**

**[HB 23-1272](#): Tax Policy that Advances Decarbonization (Tax & DMV)**

The bill makes various changes to state income tax credits, sales and use taxes, specific ownership tax, and severance taxes in an effort to advance decarbonization.

**Effective: 5/11/23 with various program implementation dates**

**[SB 23-280](#): Hazardous Material Mitigation (Tax & DMV)**

The bill creates an enterprise and a grant program within CDOT to address hazardous materials transportation and vehicle emissions.

**Effective: 8/7/23**

**[SB 23-290](#): Natural Medicine Legalization and Regulation (MED & Tax)**

In 2022, Colorado voters passed Proposition 122, which required DORA to establish a regulatory framework for the administration of certain natural psychedelics in licensed facilities and to decriminalize the use of certain natural psychedelics. The bill modifies provisions related to how state agencies regulate these products and facilities and updates the criminal provisions related to the measure.

**Effective: 7/1/23 with various other program implementation dates**

Continued on page 93

## Department of Motor Vehicles (DMV)

### **[HB 23-1014](#): Yield To Larger Vehicles in Roundabouts (DMV)**

The bill requires a driver to yield the right of way to a driver of a vehicle that is longer than 35 feet or wider than 10 feet when driving through a roundabout.

**Effective: 10/1/23**

### **[HB 23-1022](#): Registration of Vehicles in Rental Fleets (DMV)**

The bill allows fleet operators to transfer license plates from one fleet vehicle to another vehicle upon transfer or assignment of the owner’s title.

**Effective: 1/1/24**

### **[HB 23-1102](#): Alcohol and Drug Impaired Driving Enforcement (DMV)**

The bill expands high-visibility drunk driving enforcement programs to include both alcohol and drug-impaired driving.

**Effective: 6/5/23**

### **[HB 23-1123](#): Move Over or Slow Down Stationary Vehicle**

The bill requires drivers to take caution when approaching or passing a stationary motor vehicle, giving a hazard signal.

**Effective: 8/7/23**

### **[HB 23-1265](#): Born to be Wild License Plate**

The bill creates the “Born to be Wild” special license plate for motor vehicles.

**Effective: 1/1/24**

### **[HB 23-1267](#): Double Fines Speeding Trucks on Steep Grade**

The bill allows CDOT to create steep downhill grade zones, where fines and fees for speeding violations by commercial drivers double.

**Effective: 1/1/24**

### **[SB 23-012](#): Commercial Motor Carrier Enforcement Safety Laws**

The bill changes the amount of civil penalties that may be levied on commercial motor carriers and authorizes DOR to cancel or deny registration of a commercial motor carrier that fails to cooperate.

**Effective: 8/7/23**

Continued on page 94

**[SB 23-025](#): In God We Trust Special License Plate**

The bill creates the “In God We Trust” license plate for motor vehicles.

Effective 1/1/24

**[SB 23-028](#): Penalty for Commercial Vehicle Offenses**

The bill clarifies the penalty for certain offenses involving the operation of commercial vehicles.

Effective: 6/6/23

**[SB 23-049](#): Special Mobile Machinery Registration Exemption**

The bill changes the qualification criteria for the special mobile machinery registration exempt program to allow owners of 250 pieces of machinery or more to participate.

Effective: 8/7/23

**[SB 23-059](#): State Parks and Wildlife Area Local Access Funding**

The bill requires the Parks and Wildlife Commission to promulgate rules authorizing a local government to request that a state park or wildlife area charge an additional per vehicle fee, not to exceed two dollars.

Effective: 8/7/23

**[SB 23-097](#): Motor Vehicle Theft and Unauthorized Use**

The bill modifies and reclassifies motor vehicle theft offenses and creates a new misdemeanor offense for unauthorized use of a motor vehicle.

Effective: 7/1/23

**[SB 23-145](#): Stegosaurus State Fossil License Plate**

The bill creates the Stegosaurus state fossil license plate for motor vehicles.

Effective 1/1/24

**[SB 23-200](#): Automated Vehicle Identification system**

The bill establishes new regulations on the use of Automated Vehicle Identification Systems by state, county, and municipal jurisdictions.

Effective: 6/5/23

**[SB 23-212](#): United States Navy Seabees License Plate**

The bill creates the Seabee license plate for motor vehicles.

Effective 1/1/24

Continued on page 95

**[SB 23-251](#): Revoke Driver’s License  
Appeal Attorney General**

The bill requires the Department of Law, instead of district attorneys, to represent DOR in driver license appeals.

**Effective 1/1/24 with various implementation dates based on the judicial district**

**[SB 23-276](#): Modifications to Laws  
Regarding Elections**

The bill makes changes to the uniform election code and the conduct of elections, including changing the method for the state to reimburse counties for a portion of the cost of conducting elections. Of note, it makes changes to voter registration forms and requirements.

**Effective: 6/6/23**

**Division of Taxation (Tax)**

**[HB 23-1006](#): Employer Notice of Income  
Tax Credits (Tax)**

The bill requires employers to notify their employees annually of the availability of certain federal and state tax credits. It also requires DOR to create a webpage with relevant information.

**Effective: 8/7/23 / Tax years 2023 and beyond**

**[HB 23-1008](#): Food Accessibility (Tax)**

The bill creates a tax credit and requires that certain federal income tax deductions be added back when computing state taxable income.

**Effective 8/7/23**

**[HB 23-1017](#): Electronic Sales and Use Tax  
Simplification System (Tax)**

The bill requires DOR to make modifications to the electronic Sales and Use Tax System, initiate a promotional campaign, and prohibit the collection of certain fees for payment through the system.

**Effective: 8/7/23 / Updates by 1/1/25**

**[HB 23-1062](#): Metropolitan District Tax for  
Parks and Recreation (Tax)**

The bill allows a metropolitan district to levy a sales tax to provide for parks or recreation facilities or programs.

**Effective: 8/7/23**

**HB 23-1068: Pet Animal Ownership in Housing (Tax)**

The bill provides protections for pet ownership in housing, including prohibiting insurance companies from charging premiums, limiting deposits landlords may charge, and excluding pets from the personal items against which a landlord may place a lien for unpaid rent.

**Effective: 1/1/24**

**HB 23-1081: Employee Ownership Tax Credit Expansion (Tax)**

Beginning in the tax year 2024, the bill makes several changes to the Employee Ownership Tax Credit, including increasing the cap for converting a qualified business from a worker-owned cooperative to an employee stock ownership plan, expands the credit for a qualified business converting to expanding to an alternate equity structure and specifies that a qualified business may apply for, and claim only one credit for the conversion or expansion.

**Effective: 8/7/23 / Starting tax year 2024**

**HB 23-1084: Continuation of Military Retirement Benefits Deduction (Tax)**

The bill extends the military retirement benefits deduction for taxpayers under age 55 through 2033.

**Effective: 8/7/23**

**HB 23-1091: Continuation of Child Care Contribution Tax Credit (Tax)**

The bill extends the Child Care Contribution tax credit through 2027. DOR is also required to collect additional data related to the tax credit, lead a study on possible improvements, and develop recommendations for measuring effectiveness.

**Effective: 8/7/23**

**HB 23-1112: Earned Income and Child Tax Credit (Tax)**

The bill expands the state earned income tax credit (EITC) and child tax credit (CTC). For tax year 2024, the bill increases the Colorado EITC from 25% of the federal EITC to 38% and establishes a fixed credit amount for the CTC based on the taxpayer's filing status and income.

**Effective: 8/7/23**

**HB 23-1121: Repeal of Infrequently Used Tax Expenditures (Tax)**

The bill eliminates several tax expenditures from the state's insurance premium tax, individual and corporate income tax, and severance tax.

**Effective: 8/7/23**

Continued on page 97

**[HB 23-1189](#): Employer Assistance for Home Purchase Tax Credit (Tax)**

Starting in tax year 2024 through tax year 2026, the bill creates a state income tax credit for employers who make a contribution to an employee for purchasing a primary residence.

**Effective: 8/7/23 / starting tax year 2024**

**[HB 23-1198](#): Teacher Externship Program for Science Technology Engineering and Math Disciplines (Tax)**

The bill establishes a teacher externship program in CDLE.

**Effective: 8/7/23**

**[HB 23-1240](#): Sales Use Tax Exemption Wildfire Disaster Construction (Tax)**

The bill creates a sales and use tax exemption for building materials purchased for rebuilding and repairing residential structures damaged by wildfire from 2020 to 2022.

**Effective: 5/12/23**

**[HB 23-1251](#): Repeal of Obsolete Provisions in Title 39 (Tax)**

The bill eliminates three expired tax credits and obsolete definitions in Title 39. The tax credits being removed include an innovative motor vehicle tax credit for category two and category three vehicles, a credit for employers that hire persons with intellectual and developmental disabilities, and a refund or credit for independent contractors for taxes paid on or before July 1, 1979. The bill also removes an obsolete definition of a Colorado company.

**Effective: 8/7/23**

**[HB 23-1260](#): Advanced Industry and Semiconductor Manufacturing Incentives (Tax)**

The bill modifies existing tax credits, allows local governments to designate new areas where manufacturers may access certain enterprise zone tax credits, and creates a task force.

**Effective: 5/20/23**

Continued on page 98



**[HB 23-1275: Modifications of the Film Production Incentive \(Tax\)](#)**

The bill expands the types of expenses eligible for the film production incentive allowed to production companies under current law and requires companies to submit information to DOR to claim the incentive.

**Effective: 1/1/24**

**[HB 23-1277: Reporting Adjustments to Taxable Income \(Tax\)](#)**

The bill makes several changes to income tax reporting requirements, including the information to be included on forms and the time when forms are due.

**Effective: 1/1/24**

**[HB 23-1281: Advance the Use of Clean Hydrogen \(Tax\)](#)**

Among other things, the bill creates a refundable income tax credit for qualified uses of clean hydrogen for tax years 2024 through 2032.

**Effective: 8/7/23 / Starts tax year 2024**

**[HB 23-1283: Transfer Refugees Services to New Americans Office \(Tax\).](#)**

The bill transfers the administration of the Colorado Refugee Services Program from CDHS to CDLE and requires certain data from DOR.

**Effective: 10/1/24**

**[HB 23-1090: Proposition EE Funding Retention Rate Reduction \(Tax\)](#)**

The bill refers a ballot measure to voters at the Nov. 2023 statewide election to retain excess revenue collected from Proposition EE that otherwise would need to be refunded and to maintain the tax rates that were approved in Proposition EE. The bill also clarifies the administration of a current law refund requirement if the measure is not approved by the voters.

**Effective: Conditional on voter approval**

**[HB 23-1309: Film Industry Tax Credit \(Tax\)](#)**

The bill makes the current performance-based incentive rebate program for eligible film, television, and production-related expenses unavailable for calendar year 2024 and specifies that a taxpayer may not claim both the rebate and the tax credit created in the bill.

**Effective: 8/7/23 / starts tax year 2024**

Continued on page 99

**HB 23-1311: Identical TABOR Refund (Tax)**

Conditional upon approval of the ballot measure referred to voters in Senate Bill 23-303, this bill directs that TABOR refunds that would otherwise be paid in FY 2023-24 via the six-tier sales tax refund mechanism be instead paid in equal amounts to qualifying taxpayers.

**Effective 5/24, except that Section 1 takes effect 1/1/24 if approved by voters**

**SB 23-016: Greenhouse Gas Emission Reduction Measures (Tax)**

The bill creates a state income tax credit for new electric-powered lawn equipment; requires the Public Employees’ Retirement Association and insurance companies to study climate risks to their investment portfolios; authorizes the Department of Natural Resources to regulate Class VI injection wells; updates the state’s greenhouse gas emissions reduction goals; and commissions a study on electric transmission capacity.

**Effective 8/7/23**

**SB 23-036: Veterans with Disability Property Tax Exemption Requirements (Tax)**

The bill makes changes to the application process for the property tax exemption for veterans with a disability.

**Effective: 6/5/23, except that Sections 5 & 6 take effect 1/1/24**

**SB 23-092: Agricultural Producers Use of Agrivoltaics (Tax)**

The bill commissions grants and studies to evaluate the use of agri-voltaics and aqua-voltaics.

**Effective: 8/7/23**

**SB 23-143: Retail Delivery Fees (Tax)**

The bill modifies the administration of the retail delivery fees enacted in SB 23-260. Of note, it creates an exemption from the fees for businesses with retail sales less than \$500,000 in the prior year. The bill also allows sellers to pay the fee on the purchaser’s behalf.

**Effective: 7/1/23**

**SB 23-156: Sunset Private Letter Ruling and Information Letter (Tax)**

The bill continues the issuance of private letter rulings and information letters by DOR indefinitely.

**Effective: 8/7/23**

Continued on page 100

**SB 23-196: Income Tax Credit for Retrofitting a Home for Health Reasons (Tax)**

The bill extends the income tax credit for expenses incurred by a qualified individual in retrofitting their residence to increase its accessibility for persons with disabilities for an additional five years.

**Effective: 8/7/23**

**SB 23-208: Correction of Certain Tax Statute Cross References (Tax)**

The bill makes nonsubstantive corrections to cross-references in the tax statutes.

**Effective: 8/7/23**

**SB 23-303: Reduce Property Taxes and Voter-Approved Revenue Change (Tax)**

The bill refers a ballot measure to voters at the Nov. 2023 election and changes the treatment of property tax backfill payments to consolidated city and county governments under Senate Bill 22-238. All other provisions of the bill take effect only with the approval of the ballot measure. With voter approval, the bill imposes a local government property tax revenue limit and reduces certain property assessment rates, among other changes.

**Effective: Conditional on voter approval**

**Marijuana Enforcement Division (MED)**

**HB 23-1021: Embargo and Destroy Marijuana (MED)**

The bill authorizes the Department of Revenue (DOR) to issue and lift administrative holds on the movement of regulated marijuana products pending an investigation. It also gives DOR the authority to embargo marijuana products when required for the health, safety, or welfare of the public and order the destruction of marijuana products after notice and a hearing opportunity is provided to a licensee.

**Effective: 8/7/23**

**HB 23-1279: Allow Retail Marijuana Online Sales (MED)**

The bill allows retail marijuana stores to accept online payments. An individual must be physically present at the store to take possession of marijuana products purchased online unless the purchase is connected to a lawful delivery order.

**Effective: 8/7/23**

Continued on page 101

**[SB 23-199](#): Marijuana License Applications and Renewals (MED)**

The bill clarifies how state and local licensing authorities refund fees if a marijuana application is denied and allows DOR to renew state licenses that have not received local jurisdiction approval before the state license expiration.

**Effective: 8/7/23**

**[SB 23-271](#): Intoxicating Cannabinoid Hemp and Marijuana (MED)**

The bill modifies the regulation of the manufacture, production, distribution and storage of cannabinoids and compounds derived from hemp and marijuana, including synthetic cannabinoids.

**Effective: 6/7/23**

**Specialized Business Group (SBG)**

**[HB 23-1041](#): Prohibit Wagering on Simulcast Greyhound Races (Racing, Gaming)**

The bill prohibits wagering on simulcast greyhound races and changes the funding mechanism for the Greyhound Welfare and Adoption Fund.

**Effective: 10/1/23**

**[HB 23-1061](#): Alcohol Beverage Retail Establishment Permit (LED)**

The bill expands the art gallery permit to include retail establishments that meet certain criteria.

**Effective: 8/7/23**

**[HB 23-1140](#): Powersport Vehicle Dealer Business Place (AID)**

Under current law, a powersports vehicle dealer must maintain a principal place of business in the state. The bill clarifies that it is not a violation of this requirement when a dealer delivers a powersports vehicle to a customer and/or delivers documents to a customer.

**Effective: 8/7/23**

**[SB 23-015](#): Vehicle Value Protection Agreement (AID)**

The bill establishes requirements for a vehicle value protection agreement, which can be offered by a licensed dealership.

**Effective: 8/7/23**

Continued on page 102

**SB 23-019: Out-of-state Online Retail Vehicle Purchases (AID)**

The bill requires out-of-state dealers and salespersons selling motor vehicles or powersports vehicles to submit to the jurisdiction of the motor vehicle dealer board when selling to a Colorado customer.

**Effective: 3/3/23**

**SB 23-078: Manufacturer Pay Dealer Motor Vehicle Warranty (AID)**

The bill requires that manufacturers pay the dealer the retail labor rate multiplied by the applicable time allowances prescribed in the labor time guide used by the dealer.

**Effective: 8/7/23**

**SB 23-165: Sunset Division of Racing and Racing Commission (Racing)**

The bill continues the Division of Racing and the Racing Commission in DOR through 2032.

**Effective: 8/7/23**

**SB 23-176: Protections for People with an Eating Disorder (LED)**

The bill creates prohibitions and requirements related to health care services for individuals with eating disorders.

**Effective: 7/1/24**

**SB 23-264: Alcohol Beverage Festival Participation (LED)**

The bill specifies the number of permitted festivals in which a liquor license may jointly participate and modifies the permit fee and application timeline.

**Effective: 6/1/23**



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**COLORADO**  
Department of Revenue

## Vision

To empower businesses and individuals through quality customer service, innovation and collaboration.

## Mission

The Colorado Department of Revenue will become a trusted partner to every Coloradan to help them navigate the complexities of government so they can thrive.

## Values

Service



Teamwork



Accountability



Integrity



Respect

