



**COLORADO**  
Department of Revenue

FISCAL YEAR

# 2023 2024

ANNUAL  
REPORT





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## Vision

Empowering, Enhancing, and Enriching life in Colorado

## Mission

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

# Values



### Service

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



### Teamwork

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



### Accountability

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



### Integrity

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



### Respect

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





To the People of Colorado,

Thank you for giving us the opportunity to serve you. We recognize that our agency touches your lives in ways big and small, at moments that are good and bad, and we strive to deliver the best possible Department of Revenue (DOR) for you.

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

Over the past year, we've made strides to save people money, improve regulation, and give back to our beautiful state. Just to list a few of our accomplishments:

- The Division of Motor Vehicles (DMV) updated the Colorado Driving Handbook following consumer feedback with information regarding the zipper merge.
- For the fourth consecutive year, the Colorado Lottery posted record-

breaking sales of more than \$900 million with record distributions of more than \$196 million. These Lottery proceeds benefit the preservation and beautification of state parks, hiking trails, wildlife conservation, public open spaces, and school construction.

- The Marijuana Enforcement Division (MED) hit a major milestone during fiscal year 2023-24 when it marked the 10-year anniversary of the first sale of recreational marijuana in the nation on January 1, 2014. MED worked to implement new legislation aimed at simplifying the marijuana regulatory process using a decade of knowledge.
- The Taxation Division (TAX) was called upon to implement numerous new tax credits that save Coloradans money. Colorado currently has more than 100 tax credits available.
- The Division of Gaming (DOG) established an individual self-exclusion program under Limited Gaming Rule 29 and Sports Betting Rule 9, which established the Division as the custodian of the Self Exclusion list. The program

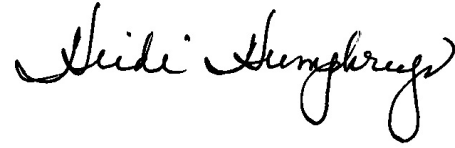
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began in September and by the end of fiscal year 2023-24, 243 people had enrolled in the self exclusion program.

These are just a few amazing accomplishments that the Colorado Department of Revenue accomplished in the last fiscal year 2023-24, and this report highlights many more. We want to tell you

our story - how more than 1,600 people spend each day working for you.

Sincerely,

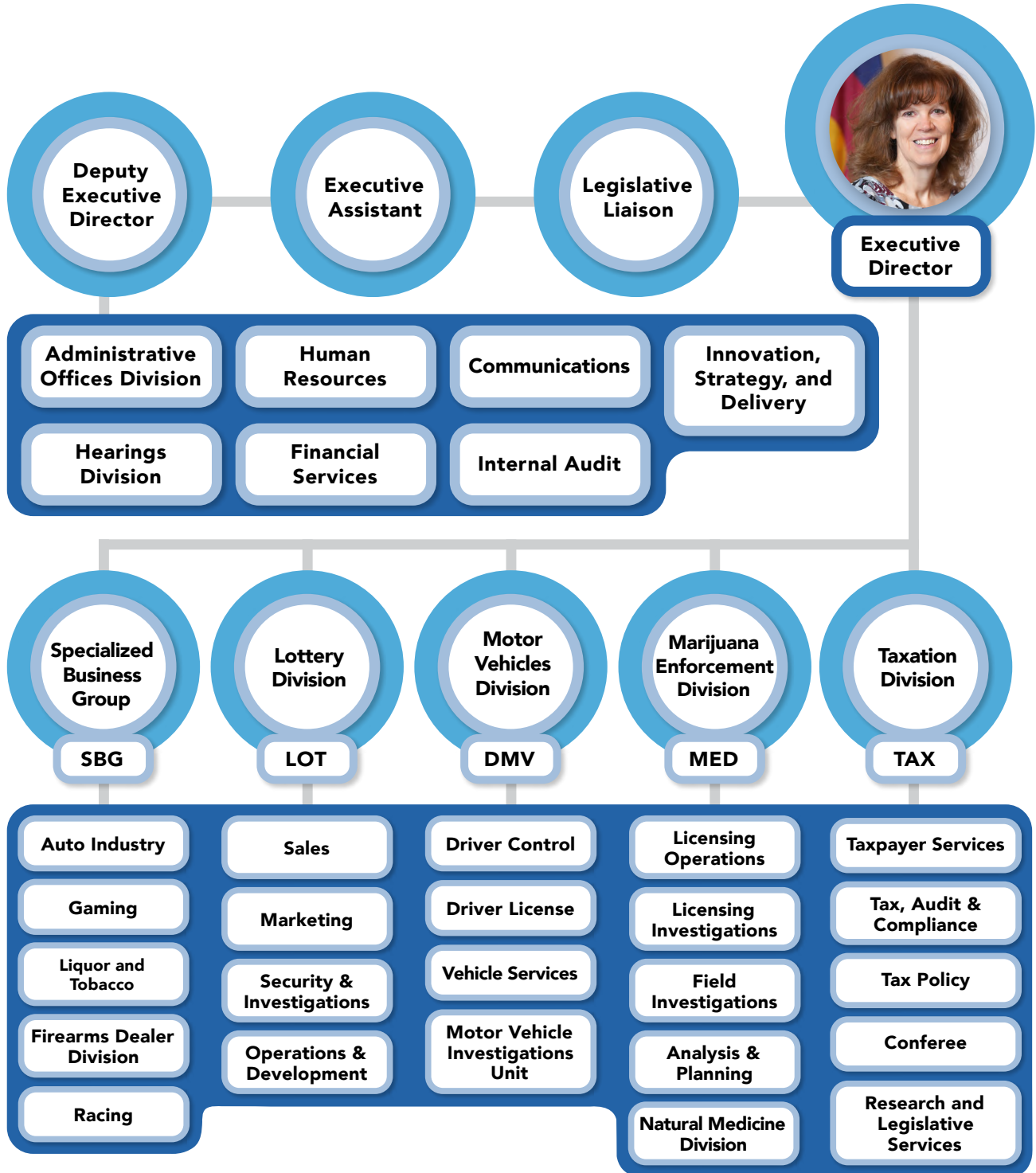


Heidi Humphreys  
Executive Director



Vibrant wildflowers in full bloom at Yankee Boy Basin near Ouray, Colorado.

# Organizational Chart 2024





# 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 Executive Director's Office is made up of the Administrative Offices Division, the Office of Communications, the Hearings Division, Financial Services, the Legislative Liaison, Internal Audit, Innovation, Strategy and Delivery, and the Office of Human Resources. Each section under the Executive Director's Office provides operational support services to 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 the Department of Revenue's central operational support office by providing exemplary service to internal and external customers. It consists of the offices of Facilities, Safety and Security, Forms and Graphics Development, the Hearings Division, Departmental Policy, Mail Services and Records Management.



# Hearings Division



**T**he Hearings Division employs attorneys who follow 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, efficiently and easily accessible to all. The Division hears cases from the Division of Motor Vehicles and the various Department of Revenue 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.



# Financial Services



**F**inancial Services ensures that 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



**T**he Innovation, Strategy, and Delivery (ISD) Division supports the achievement of annual, multi-year legislative, and strategic goals for the Department. These goals impact the people, processes, policies, systems, and data changes. The Division 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



## Elevating the Customer Experience

The customer took center stage as the Division of Motor Vehicles continued to implement solutions aimed at enhancing the customer experience through accessible services, harnessing technology, fostering an environment where employees thrive, and being proactive through strategic planning efforts.

### Expanding Convenience Services

In fiscal year 2023-24, the Colorado Division of Motor Vehicles MV Express

kiosks, which offer a fast and easy way to renew vehicle registrations, print duplicate registrations and year tabs, and check title status, were significantly expanded. Nearly 550,000 motor vehicle renewals were

Continued on page 14

completed at one of 63 kiosks across the state. Colorado residents from 39 counties can now use any of these kiosks statewide, making the service more accessible and convenient than ever before.

The DMV2GO program, reflecting a strong commitment to serving all communities, saw significant expansion in its second full year of operation. More than 100 partnerships were established, and the Division's mobile licensing units served nearly 8,000 people in various settings, including rural counties, disaster areas, correctional facilities, shelters, and senior living facilities. Essential services were provided directly to those in need, making a meaningful impact in people's lives.



**Respect**

The Division's DMV2GO program served nearly 8,000 people in various settings, including rural counties, disaster areas, correctional facilities, shelters, and senior living facilities.

## Harnessing Technology

A unified customer feedback system was implemented to better understand and improve the customer experience in driver license offices and, in the future, call centers. The system aims to create consistency

in service delivery and measurement of customer satisfaction, providing visibility into the areas most positively and negatively impacting the customer experience. The Division of Motor Vehicle's goal is to increase customer feedback submissions to 7% of total interactions to better identify areas of improvement.

Additionally, the Mobile Driver License (mDL) was introduced, representing the future of secure credentials and identity management. The Mobile Driver License, a driver's license (or Identification Document (ID)) provisioned to a mobile device, is private, secure, meets international security standards, and is updated in real time. Colorado residents can add their Colorado Identification Document to Apple or Google Wallet, with usage currently accepted by Transportation Security Administration at Denver International Airport. With almost 300,000 people enrolled and carrying a Mobile Driver License in their digital wallets, further growth is expected as additional use cases for the Mobile Driver License are developed beyond Transportation Security Administration and to allow interstate use of the Mobile Driver License.

## Being Proactive and Strategic

Finally, the Division developed the 2024-2027 Strategic Plan, focusing on four

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key priorities: Customer-Centric Solutions, A Living Culture of Success, Stronger Strategic Partnerships, and Optimizing Technology. The goals include enhancing customer experiences, increasing customer outreach and awareness, fostering a thriving work environment,

preventing fraud, improving electronic data sharing, leveraging technology and continuing system modernization. The implementation of the strategic plan will drive ongoing innovation and organizational improvement, advancing the Division's commitment to excellence.



DMV2GO Licensing Technician Bianca McCarl visited on Thursday, September 21, 2023 the West Custer County Library in Westcliffe, Colorado to provide locals with easy and convenient access to essential Division of Motor Vehicles services. DMV2GO, the Colorado Division of Motor Vehicles mobile office program, visits the town monthly to serve area residents. (Derek Kuhn/DOR)



# Lottery Division



It was another record-breaking year at the Colorado Lottery, reaching new, critical milestones around its three pillars: Revenue, Responsibility, and Conservation.

## Revenue

Revenue in fiscal year 2023-24 was driven by record multi-state jackpots. In fact, Lottery Jackpot game sales were over \$300 million for the first time ever. Scratch game sales did not experience the steep growth of previous years, due to economic headwinds, but despite these conditions the Lottery still broke its previous total sales and proceeds records – over \$900

million for the first time ever, and coming up on \$200 million in proceeds.

The Lottery's Scientific Games Extended Partnership (SGEP) launched new retail recruitment, a new Scratch ordering system, and an expanded network of merchandising hardware, called SCiQ, to help drive Lottery revenue. Its Lottery Revenue Generation Solution (LRGS) was awarded in fiscal year 2023-24, and

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the conversion to a new Central Gaming System at the end of fiscal year 2024-25 will improve the integrity, security, and efficiency of the Lottery’s operations.

## Conservation

The Lottery’s relationships with its proceeds partners continued to strengthen, and the Lottery had a healthy assortment of projects that were funded with Lottery dollars that were also featured as “Starburst Award” winners. The Lottery also completed its 5th annual Runyon clean up event, and continued to work with its outdoor partners.

The Lottery launched its first People’s Choice Starburst Award in fiscal year 2023-24, which went to Panorama Park in Colorado Springs with 16,000 votes. The competition offered partners, players, and the public a chance to vote on their favorite Starburst Award winning proceeds project.



## Responsibility

The Lottery is one of only a handful of states to hire a full-time dedicated expert to help grow the organization’s responsible gambling efforts. This enables the Lottery to continue to ensure that everything it does is done responsibly, and with best practices.



## Accountability

In fiscal year 2023-24, the Lottery welcomed the opportunity to improve certain programs and agreed to all of the recommendations from its successful Performance Audit.

It implemented recommendations for improvements to compliance and investigations, Commissioner onboarding, the restricted database, and couriers.

Waldemar “Bud” T. of Montrose won the \$5.1 million Colorado Lotto+ jackpot! Bud's first thought was that it must be a mistake. Bud is an avid outdoorsman who takes advantage of the places Coloradans love to play that are enhanced by Colorado Lottery funds.



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

# Marijuana Enforcement Division



The Marijuana Enforcement Division (MED) hit a major milestone during fiscal year 2023-24 when it marked the 10-year anniversary of the first sale of recreational marijuana in the nation on January 1, 2014. In those 10 years, the Division has become a nationally recognized leader in the regulation of marijuana, and has refined and created new regulations to meet the changing needs of consumers and the industry.

Much has changed since 2014, but the work of the Division remains constant: to implement key legislation, protect public health and safety, and responsibly regulate the state's legal marijuana industry.

The Division regulates and licenses the cultivation, manufacturing, testing, distribution, and sale of medical and retail marijuana in Colorado. The mission of the Marijuana Enforcement Division

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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.

## Leading the Nation

The Division's Senior Director Dominique Mendiola was sworn in as President of the international Cannabis Regulators Association (CANNRA) in June 2024. She and other Marijuana Enforcement Division staff members work with cannabis regulators from states and countries that have legalized marijuana to collaborate on the many issues surrounding the industry. This work is evolving, especially in light of federal government agency activities, including the U.S. Department of Justice initiating formal rulemaking in May 2024 to consider rescheduling marijuana. In

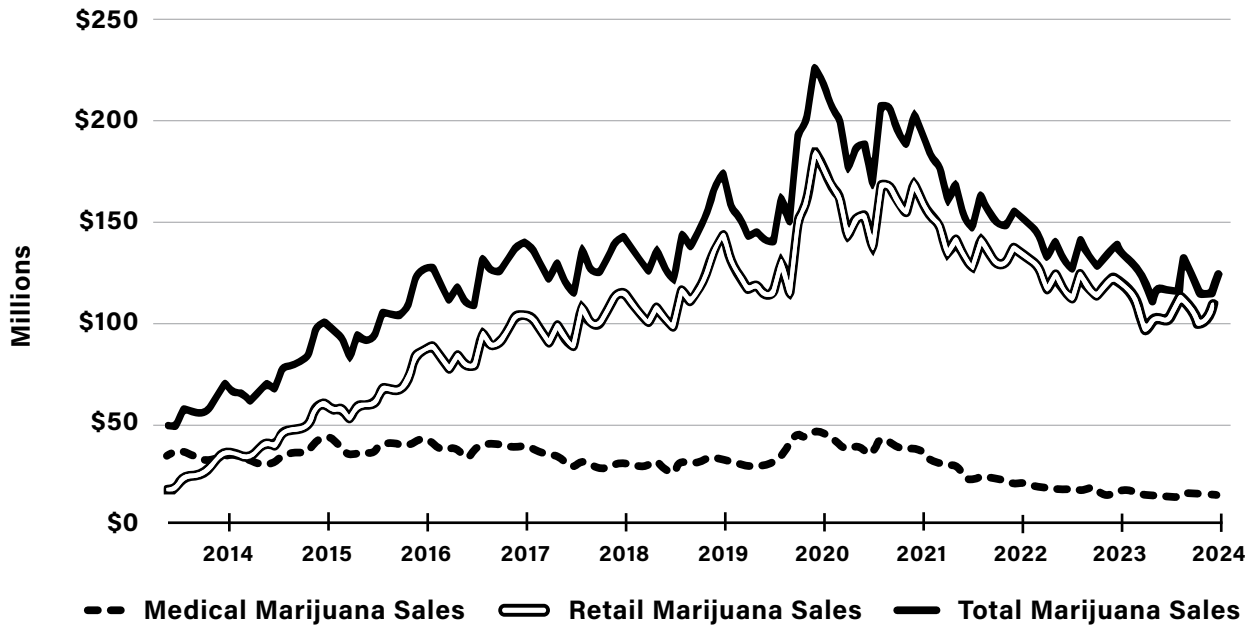
addition, Dominique was recently invited to join the Cannabis Regulators of Color Coalition, an alliance of current and former government officials appointed and/or selected to lead, manage and oversee the regulatory and policy implementation for legal medical and adult-use cannabis markets across the United States and abroad.

## Declining Sales and Tax Revenue

The sales of marijuana in Colorado hit a peak in calendar year 2021 at more than \$2.2 billion, followed by declines to \$1.7 billion in sales in 2022 and \$1.5 billion in 2023. In turn, tax revenue from marijuana sales peaked in calendar year 2021 at \$423.4 million, then dropped to \$325.1 million in 2022 and \$274.1 million in 2023. This sustained downturn has made creating efficiencies in the regulation of marijuana a top priority for the Division.

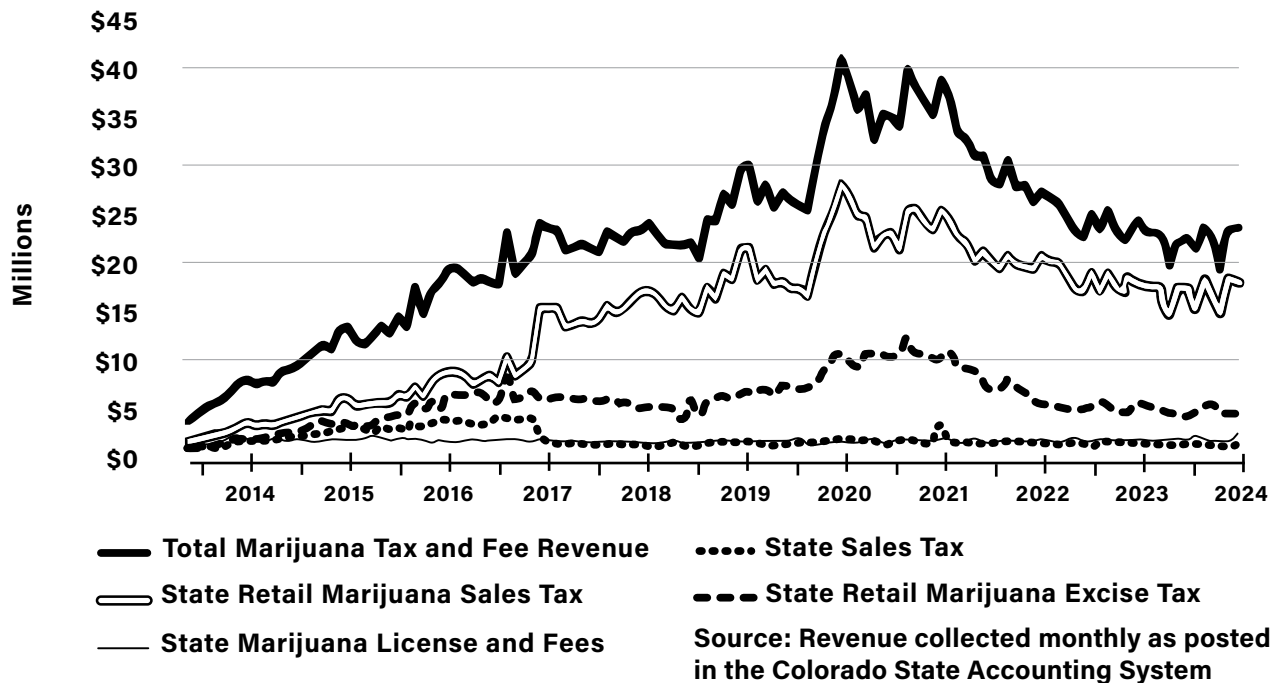
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# Marijuana Sales



Source: States Sales Tax Returns (DR 0100) and Retail Marijuana Sales Tax Returns

# Marijuana Tax Revenue



Continued on page 21

## Industry and Regulatory Efficiencies

One of the efficiencies already implemented by the Marijuana Enforcement Division includes shrinking its geographic footprint by 55% over three fiscal years by closing or consolidating office space from nearly 40,000 square feet in fiscal year 2021-22 to 17,790 square feet in fiscal year 2023-24. Others include cutting operating expenses by 63%, reducing the number of full-time equivalent (FTE) employees by nearly 14% over that same time frame through intentional vacancies, and clarifying or repealing existing regulations that no longer fit the Division's mission or statutory directives.

Additionally, SB 24-076 – Streamline Marijuana Regulation made changes to several provisions throughout the Marijuana Code, focusing on three primary areas: (a) licensing requirements and application processes; (b) allowances for transfers of genetic material; and (c) sales and required warnings at stores.

The biggest changes for marijuana licensees included the extension of the license terms from one year to two years, a new unified application process for identical ownership, which will allow people with multiple business licenses to consolidate their initial and renewal applications into one submission, and changed reporting requirements for modifications to licensed premises from annually to every other year.



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

# Natural Medicine Division



## New Division

The new Natural Medicine Division (NMD) within the Colorado Department of Revenue was created after Colorado voters approved [Proposition 122](#) in November 2022, and SB 23-290 went into effect on July 1, 2023.

SB 23-290, approved in the 2023 Colorado Legislative session, established and operationalized the Natural Medicine Access Program by leveraging the existing state infrastructure, including the fiscal mechanisms of the Colorado State Government, and addressed personal use provisions.

This bill named two state agencies – the Department of Revenue and the Department of Regulatory Agencies (DORA) – as responsible for the implementation of the Natural Medicine program. NMD within the DOR licenses and regulates natural medicine

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businesses – healing centers, cultivations, manufacturers, testing facilities, and their owners and employees. DORA licenses and regulates natural medicine facilitators, such as therapists.

Starting in July 2023, the Division began initial implementation work, including stakeholder engagements and public outreach and coordination with partner state agencies, local authorities, law enforcement, and first responders. This work included evaluating mandatory responsibilities related to data collection and reporting, creating public education materials, and providing training materials and resources for first responders, in addition to preparing initial rules and regulations.

## Stakeholder Engagement

Throughout 2023 and 2024, the Division has engaged with local authorities in public forums, including at the 2023 Colorado Counties Incorporated Conference and the 2023 Fall Colorado Municipal Clerks Association Conference. The Division has also attended seven regional meetings of law enforcement leaders across the state to inform Colorado’s local and state law enforcement about the changes in the law regarding natural medicine, the Division’s role in the regulatory program, and to answer questions or concerns from local law enforcement leaders.

At the same time, the Division held 11 public [Listening Sessions](#), which included participation by experts from the Colorado Department of Public Health and Environment (CDPHE), first and multi-responders, mushroom cultivators and manufacturers operating in Oregon and the personal use space, therapists interested in using this new healing modality in their current practices, and other advocates and other parties interested in this implementation work.

## Rulemaking

In March 2024, the Division initiated the rulemaking process to implement SB 23-290. The Division hosted seven public rulemaking meetings covering nearly every rule that was drafted and revised, and gave stakeholders opportunities to make as many public comments as they wished. Stakeholders who engaged in the Division's rulemaking meetings brought ranges of experience and familiarity with the psilocybin and natural medicine space.

The State Licensing Authority adopted final Natural Medicine rules in August 2024. The rules include location requirements, safety and security rules, operations for cultivations and manufacturing, rules for healing centers, requirements for testing facilities (in coordination with our partners at Colorado Department of Public Health and Environment), recordkeeping,

Continued on page 24

inventory tracking, and penalties for violations of the rules.

## Data Collection and Education

As mandated by the Natural Medicine Code, the Division coordinated with several state agency partners to gather and report about available and relevant data concerning natural medicine and law enforcement incidences, adverse health effects, impacts to health care systems, consumer protection claims and behavioral health effects.

The Natural Medicine Code also mandated that the Division would develop and

promote accurate public education campaigns related to the use of natural medicine products. In early 2024, the Division published and distributed its first public education resource, a [Know the Law brochure](#), and is working on other education projects to supplement the implementation of the Natural Medicine Program. The brochure and other resources have also been distributed at meetings with local law enforcement and first responders to support their understanding of the changes in the law and to share within their communities.

The Division is scheduled to begin accepting license applications on December 31, 2024.



*[DNM.Colorado.gov](https://DNM.Colorado.gov)*

# Liquor and Tobacco Enforcement Division



**D**uring fiscal year 2023-24, the Liquor and Tobacco Enforcement Division worked towards legislative implementation, stakeholder engagement and rulemaking, and facilitation of the [Liquor Advisory Group \(LAG\)](#) established according to a letter issued to the Department's Executive Director by Governor Jared Polis.

Through these extensive stakeholder engagements, the Division provided a comprehensive [report](#) to the General Assembly and liquor stakeholders on thirty-three recommendations. The Division is very thankful for the liquor industry stakeholders' active engagement and invaluable

contributions. Everyone's insights, feedback, and dedication were crucial in driving progress in the liquor code.

The Division's mission is to promote public safety, support economic growth, and the responsible sale and consumption of

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liquor and tobacco products through the fair administration of liquor and tobacco/nicotine laws.

The Liquor Enforcement Division implemented the following legislative changes:

**Proposition 125**

The People of the State of Colorado voted to allow current fermented malt beverage off-premises retailers to carry wine products as of March 1, 2023. The Division held several working group sessions to implement and update twenty-one existing regulations with several proposed amendments to bring these regulations into compliance with Colorado law after the passage of Proposition 125 by the People of the State of Colorado on November 8, 2022. The Division released bulletins and provided training and guidance to involved stakeholders.

**Regulation 47-405 Festival Permit**

An existing regulation with several proposed amendments to bring this regulation into compliance with Colorado law after the passage of SB23-264, which changed certain aspects of the festival permit and festival permit application process.

**Regulation 47-436 Retail Establishment Permit, Including but not Limited to Art Galleries**


The purpose of this regulation is to address eligibility, requirements, restrictions, and fees for retail establishments, which includes art galleries, that wish to obtain a permit under 44-3-424, C.R.S., pursuant to the passing of HB23-1061, effective August 7, 2023. The act allows an art gallery to obtain a permit to serve complimentary alcoholic beverages with restrictions, and the act also broadens this permit to allow most retail establishments to obtain the permit if the establishment conducts business at a physical building in Colorado, sells goods or services to the public at the location, and derives less than 50% of the establishment's gross sales of goods and services from the sale of food.

Throughout fiscal year 2023-24, the Division implemented ten new initial online applications and renewals to increase the number of online services available to the liquor and tobacco industries. This resulted in 896 new applications and 5,300 renewals received online.

The Division began providing ID Checking Guide books to new licensees and immediately following a successful compliance check operation. These books assist licensees in identifying fraudulent identification presented for liquor and tobacco purchases. This strategy has

Continued on page 27

enhanced licensees' knowledge, provided tools for age verification and positive engagement with licensees, and provided further opportunities for educational outreach.



### Teamwork

The Division worked closely with multiple stakeholders throughout fiscal year 2023-24 by conducting 54 liquor law and regulation training sessions.

The Division received 467 complaints involving the regulation of liquor, which resulted in investigations; 287 were unfounded, 60 licensees received a written

warning, 34 were exceptionally cleared, 75 resulted in an administrative action, 5 were transferred to local licensing authority action, 26 resulted in the issuance of a summons, and 6 are still in active investigation posture. The Division conducted 2,806 inspections, 1,250 Liquor only, 1,168 Tobacco only, and 389 Liquor & Tobacco inspections. The Division also provided multiple trainings to include the County Clerks Association, Metropolitan State College Alcohol Beverage Law students, Craft Brewers Summit, the Colorado Beer Distributors Association, Beer, Wine and Spirits Conference, National Association of Licensing and Compliance Professionals, and the National Conference of State Liquor Administrators Annual Conference.



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

# Division of Gaming



In fiscal year 2023-24, the Division of Gaming (DOG) has reaffirmed its commitment to upholding honesty and integrity within Colorado's gaming industry, navigating a landscape marked by unprecedented growth and innovation.

From successfully launching the Chamonix Casino in Cripple Creek to pioneering regulations for exchange wagering, the Division's collaborative efforts with industry stakeholders and the community have set new standards in responsible gaming and operational excellence.

As Colorado continues to break records in sports betting, the Division of Gaming is focused on fighting problem gambling through robust grant programs and self-exclusion initiatives. The Division is fully committed to ensuring a safe, transparent, and thriving gaming environment for all Coloradans.

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## New Casino

All sections within the Division of Gaming contributed to working hand in hand with the operator to open the Chamonix Casino in Cripple Creek. By working closely throughout this project, the Division ensured that all deadlines were met while ensuring that compliance, honesty and integrity were met to ensure safe gaming operations.

## Sports Betting

Four years after the legalization of sports betting in Colorado, the following sports were the top 10 bets placed in Colorado: NBA basketball, professional football, tennis, soccer, NCAA football, NCAA basketball, ice hockey, table tennis, and golf.

In September 2024, the Colorado Limited Gaming Control Commission (CLGCC) approved the third-year distributions from tax revenues collected in fiscal year 2023-24 from legalized sports betting to designated beneficiaries, including the Colorado Water Plan. A total of \$28,533,678.64 was distributed to the intended beneficiaries from the sports betting statute, with the Water Implementation Cash Fund receiving \$26,793,678.64, a 5.33% increase over the distribution from fiscal year 2022-23. In addition, a required 6% was disbursed to the Hold Harmless Fund,

totaling \$1,740,000, and the Office of Behavioral Health received the annual distribution of \$130,000.

Exchange Wagering, DOG was the second Regulatory Agency in the nation to draft and offer exchange wagering rules in April 2024:

Exchange wagering creates a “marketplace that connects bettors who want to wager on each side of a game.” After multiple rounds of stakeholder engagement and public workshops via a collaborative rulemaking process, the Division's Sports Betting team and partners from the Colorado Attorney General's Office drafted and presented the Exchange Wagering Rules (second in the nation) to the Colorado Limited Gaming Control Commission in April 2024. The Colorado Limited Gaming Control Commission approved the rules which went live in Colorado in the summer of 2024. Currently, Colorado has one Operator offering Exchange Wagering. Offering exchange wagering rules further diversifies the Colorado Market while maintaining a healthy industry through fair and uniform regulation.

## Brief Introduction of Fixed Odds Wagering (FOW)

Interest in pari-mutuel horse racing is fading nationally. To attract a younger

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demographic, the Division of Gaming and the Division of Racing Events collaborated to allow fixed odds wagering to our sports betting operators. In March 2022, the Colorado Limited Gaming Control Commission approved sports betting rule 5.4, to allow fixed odds wagering on horse and greyhound races for an 18-month trial period. In order to offer fixed odds wagering, sports betting operators had to receive consent from various stakeholders, to include: horsemen associations, host tracks, and Racing Commissions. Unfortunately, due to approval delays, sports betting operators were not able to receive all approvals before the 18-month trial service expired. As such, the Division knew that content providers and sports betting operators were working to obtain all the approvals to offer fixed odds wagering. Because of this, the rule was extended by the Colorado Limited Gaming Control Commission in January 2024. There is currently one sports betting operator and two content providers offering fixed odds wagering in Colorado.

Pursuant to C.R.S. 44-30-1507 (3)(a), we cannot provide stats for fixed odds wagering, as it identifies the one sports betting operator which violates statute to release.

## Responsible Gaming

The Division of Gaming works diligently to promote responsible gaming whenever

possible. This includes the February 2024 Colorado Limited Gaming Control Commission meeting, during which the following responsible gaming grants were approved for the Problem Gambling Coalition of Colorado and Kindbridge Research Center.

### Problem Gambling Coalition of Colorado

- Problem Gambling Awareness & Education Project - Year 2
- Problem Gambling Center

### Kindbridge Research Center

- Healthy Gaming Education Program
- Screening and Telehealth Enhancement for Gambling Disorder (STEGD) Initiative in Colorado
- Colorado Military Problem Gambling Research, Education, and Recovery Program - Phase 2
- Colorado Athlete Wellbeing Program - Phase 2
- The Stanford Gambling Addiction Therapy Study (SGATS) in Colorado

The Division of Gaming administers this grant program that provides support for efforts that impact, improve and support responsible gaming and problem gambling programs in Colorado. The responsible gaming grant program is meant to provide meaningful funding and encourage prevention, education on gambling addiction, additional counselors,

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public awareness, treatment, recovery, data and research in Colorado.

## Individual Self Exclusion

The Division of Gaming established a individual self-exclusion program under Limited Gaming Rule 29 and Sports Betting Rule 9, which made the Division the custodian of the Self-Exclusion list. The

program began in September and by the end of the fiscal year 2023-24, 243 people had enrolled in the self-exclusion program.

Individual self-exclusion means that a person has made a conscious, voluntary effort to exclude themselves from all forms of gaming under the regulatory purview of the Colorado Limited Gaming Control Commission and DOG, for at least a year.

# Auto Industry Division



Over fiscal year 2023-24, the Division of Automotive Industry (AID) has steadfastly upheld its mission to regulate and ensure integrity within Colorado's motor vehicle and powersports sector. Through proactive enforcement, education, and stakeholder engagement, the Division has reinforced consumer confidence and supported the stability of Colorado's multi-billion dollar automotive market, driving both industry integrity and economic vitality.

Working in concert with the Motor Vehicle Dealer Board, the Division regulates the activities of motor vehicle and

powersports manufacturers, distributors, dealers and salespersons, wholesalers, manufacturer representatives, buyer

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agents and wholesale auction dealers in Colorado. Additionally, when a consumer is concerned that a dealership or salesperson violated Colorado law or regulations, the Division is able to conduct thorough investigations.

During fiscal year 2023-24, the Division vigilantly engaged with stakeholders and acted on almost 1,000 complaints.



## Integrity

The Division responded to 990 complaints during fiscal year 2023-24, diligently investigating each. This resulted in 517 Violations/Founded Complaints, a 4.2% increase over fiscal year 2023-24.

The Division investigated complaints such as failing to deliver title, misrepresentation of vehicles, defrauding secured creditors and forgeries. The investigations play an integral role in maintaining a healthy industry while maintaining consumer confidence.

Through compliance, enforcement and education efforts as well as stakeholder engagement, the Division ensured that Colorado’s auto industry is an honest and safe environment for Colorado consumers.

By helping consumers and ensuring compliance, the Division successfully supported the Colorado auto dealerships, helping the multi-billion dollar industry to remain stable and keep the state’s economy in drive.

# Division of Racing Events



**T**hroughout fiscal year 2023-24, the Division of Racing Events worked closely with industry partners to provide regulation and oversight of Colorado horse racing, while navigating federal rules and regulations to ensure the safety and integrity of the horse racing industry in the Centennial State.

During the 2023 racing season, the Division of Racing Events collaborated with the Colorado Racing Commission, Arapahoe Park racetrack and racing industry associations to complete 315 races in 39 days of live racing- with the season beginning June 17 and running through September 11.

## Purse Funds

The 2023 live racing season saw a total of \$3,299,453 paid in purses.

- Thoroughbred's purses paid total was \$2,265,188, or 68.65% of the grand total;

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- Quarter Horses' purses paid total was \$956,565, or 28.99%;
- Arabians was \$44,100, or 1.34%;
- Mixed was \$33,600, or 1.02%.

## Licensing

For the 2023 racing season, the Division issued 889 licenses, which is a 5.9% increase in applications over the 2022 season.

## Protecting the Welfare of Racing Participants

Ensuring the health and safety of the racing competitors and animals, Division veterinarians conducted about 2,152 pre-race exams, resulting in 42 horses being scratched during the 2023 live race meet. By completing these

pre-race exams, the Division of Racing demonstrates its commitment to protecting the welfare of both equine and human participants before races.

In 2023, the Division of Racing Events distributed \$54,862 to the Colorado State University Fund for Equine Research and \$40,000 to the Greyhound Welfare Fund.

## Federal Regulations Under HISA and HIWU

In fiscal year 2023-24, the Division worked successfully with the Horseracing Integrity and Safety Authority (HISA) and Horseracing Integrity & Welfare Unit (HIWU) to improve the safety and integrity of the horseracing industry in Colorado, making events safer for animals.

# Taxation Division



## Innovations, Efficiencies Help Taxation Meet Historical Demand for Service

**R**oads, bridges, parks, schools and essential government services all have one thing in common — your tax dollars fund them. The Colorado Taxation Division (TAX) is the steward of those funds, collecting and ensuring those funds get where they need to go. Taxation employees help taxpayers navigate the complexities of government so they are able to successfully pay their fair share and access the important benefits administered through the tax code.

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The Division audits, administers and enforces all taxes, fees, bonds and licenses as allowed under state law. This includes over \$2 billion that the Division collects and distributes to cities, counties, and special districts. It serves a growing income and sales taxpayer base of over 5 million and has faced challenges handling such volume. Like previous challenges, the Division rose to the occasion by implementing efficiencies and innovations in service to successfully overcome them.

## Historical Volume

The Taxation Division processed more than 3.97 million income tax returns, collecting \$13.2 billion in income tax revenue.

Additionally, the Division served a growing number of businesses, processing 49.9 million sales tax filings, collecting \$7.3 billion in state and local tax revenue.

When it was all said and done, the Division collected \$20.4 billion in income and sales tax revenue, effectively enabling a wide range of essential government services that benefit all of Colorado.

## Implementing Efficiencies


Recognizing a yearly trend of growth in taxpayer volume, the Taxation Division acted thoughtfully to implement a range of efficiencies in how tax filings are processed ahead of the tax filing season.

The Division focused on automating many of the processes for evaluating credits claimed by taxpayers. This move vastly improved the process of evaluating credit claims by streamlining. This move helped thousands of Coloradans obtain refunds for credits much more quickly than in previous years.

## Innovation in Service

With an eye toward the future, the Taxation Division is focused on making Colorado taxes less taxing. The Division continued to leverage technology and innovation to improve taxpayers' experience.

For businesses, the Taxation Division streamlined sales and use tax collection and remittance by adding a bulk address look up in the Sales and Use Tax System (SUTS). The Division also is in the final stages of implementing a substantial version upgrade of SUTS that will provide new easy-to-use options for filing state and local sales tax returns.



### Service

In December 2023, the Taxation Division began offering translation services for non-English speaking taxpayers who contact the Division via phone and in person.

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The service has been a success helping 1,390 people successfully interact with us during the remaining six months of fiscal year 2023-24.

The Taxation Division also continued to refine Revenue Online and its chatbot, DORi, as well as the Tax website, improving self-service resources available to Coloradans as they navigate the state’s tax landscape.



Members of the Taxation Division participate in a One Tax event June 24 at the Rawlings Library in Pueblo. One Tax is a program that aims to connect, cultivate team development, and co-create solutions to current challenges. (Derek Kuhn/DOR Photo)







## 1. Motor Vehicle Hearings

Fiscal Years 2020 to 2024

Motor Vehicle Case Types and Counts	2020	2021	2022	2023	2024
Excessive Points <sup>1</sup>	4,282	5,857	5,220	5,154	5,035
Express Consent	8,547	5,555	6,767	6,304	5,924
Driver License Compact	324	222	94	67	53
DUI Convictions	22	75	155	136	175
Habitual Traffic Offender	136	132	125	127	109
Insurance Related Restraints <sup>2</sup>	305	413	452	555	606
Vehicular Assault/Homicide	10	11	11	10	8
Underage Drinking and Driving	72	71	68	50	50
Minor Buy/Possess Alcohol	2	1	2	2	4
Ignition Interlock <sup>3</sup>	3,863	3,548	3,108	2,704	2,302
CDL Restraints	392	30	48	31	32
Extensions/Renewals	173	243	289	302	311
Other	211	170	172	180	202
<b>Total</b>	<b>18,339</b>	<b>16,328</b>	<b>16,511</b>	<b>15,622</b>	<b>14,811</b>

<sup>1</sup> Measures were taken to increase the number of excessive points hearings in fiscal year 2017 through 2019 to provide additional hearings. Points cases in fiscal year 2019-20 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 fiscal year 2017-18, the DMV increased the number of interlock-related actions after the implementation of DRIVES. In fiscal year 2019-20, DMV implemented a screening process that reduced the number of cases actually set for a hearing.

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

Fiscal Years 2020 to 2024

Non Motor Vehicle Case Types	2020	2021	2022	2023	2024
Liquor Division	2	2	2	1	1
Racing Division (Generally Conducted by Racing Division Stewards)	0	2	0	1	1
Tax <sup>2</sup>	4	7	0	0	3
Tobacco	0	0	0	0	0
Emissions	0	1	0	0	0
CDL and 3rd Party Testers	2	0	0	0	0
Automobile Salespersons	23	13	9	9	8
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	5	5	17	8	8
Lottery (Generally Heard by Lottery Director)	0	0	0	0	0
DMV - Title Enforcement	4	5	5	9	19
EDO - Rules Hearings	16	12	7	6	6
<b>Total</b>	<b>56</b>	<b>47</b>	<b>40</b>	<b>34</b>	<b>46</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.

## 3. Motor Vehicle Hearings Administration Statistics

Fiscal Years 2020 to 2024

Items Processed	2020	2021	2022	2023	2024
Subpoenas	986	673	836	588	537
Hearing Notices	48,917	25,361	28,359	27,540	26,430
Incoming Calls	35,210	29,248	22,664	18,265	16,854
Emails Processed <sup>1</sup>	0	0	0	0	33,606
Hearing Reschedules <sup>1</sup>	1,477	755	1,130	1,257	1,334
Transcript/Recording Requests	366	350	333	393	339
<b>Total</b>	<b>86,956</b>	<b>56,387</b>	<b>53,322</b>	<b>48,043</b>	<b>79,100</b>

<sup>1</sup> Hearings began tracking emails processed in 2024.

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

Fiscal Years 2020 to 2024

<b>Liquor and Tobacco Enforcement Division - Liquor</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	15	19	21	19	16
All Hearings Set	15	17	21	19	16
All Final Hearings Conducted	2	2	2	1	1
All Hearings Conducted	NA	14	4	2	3
All Orders Issued	27	99	30	7	27
All Initial Decisions/Final Determinations Issued	2	2	3	1	0
<b>Rule Hearings Cases<sup>3</sup></b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	25	7	8	6	7
All Hearings Set	18	13	8	6	7
All Final Hearings Conducted	16	13	7	6	6
All Orders Issued	NA	13	6	6	6
All Rule Reports Issued	16	13	6	6	6
<b>Tax Division<sup>4</sup></b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	11	4	8	7	9
All Hearings Set	4	5	9	7	3
All Final Hearings Conducted	4	7	0	0	3
All Hearings Conducted	NA	7	0	7	9
All Orders Issued	72	38	27	36	39
All Initial Decisions/Final Determinations Issued	7	10	7	5	3
<b>Liquor and Tobacco Enforcement Division - Tobacco</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	0	2	0	16	14
All Hearings Set	0	0	0	15	14
All Hearings Conducted	0	0	0	2	1
All Orders Issued	0	0	0	22	5
All Initial Decisions/Final Determinations Issued	0	0	0	1	1
<b>Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	23	20	14	12	13
All Hearings Set	24	21	14	12	13
All Final Hearings Conducted	23	13	9	9	7
All Hearings Conducted	NA	13	12	12	7
All Orders Issued	48	35	25	20	18
All Initial Decisions/Final Determinations Issued	23	11	10	9	7

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

<b>Marijuana Enforcement Division Including Medical and Retail<sup>4</sup></b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	27	27	54	52	49
All Hearings Set	29	28	54	52	49
All Final Hearings Conducted	5	5	17	5	8
All Hearings Conducted	NA	34	65	51	63
All Orders Issued	176	190	262	279	298
All Initial Decisions/Final Determinations Issued	5	5	14	15	8
<b>Titles and Registration Cases<sup>3</sup></b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	6	11	35	22	49
All Hearings Set	7	7	35	13	49
All Final Hearings Conducted	4	5	5	9	19
All Hearings Conducted	NA	8	5	11	79
All Orders Issued	29	23	59	31	144
All Initial Decisions/Final Determinations Issued	7	4	7	9	19
<b>Division of Motor Vehicles (DMV) - Emissions, CDL, and Third Party Tester Certifications</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	1	1	0	0	2
All Hearings Set	2	1	0	0	2
All Final Hearings Conducted	2	1	0	0	0
All Hearings Conducted	NA	1	0	0	2
All Orders Issued	8	6	0	0	11
All Initial Decisions/Final Determinations Issued	2	1	0	0	0
<b>Racing</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
All Cases Filed	0	0	0	1	2
All Hearings Set	0	0	0	1	2
All Final Hearings Conducted	0	0	0	1	1
All Hearings Conducted	0	0	0	3	3
All Orders Issued	0	0	0	1	15
All Initial Decisions/Final Determinations Issued	0	0	0	1	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 fiscal year 2019-20.

<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.



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

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Number of Penalty Assessments	90,579	77,020	75,118	73,884	72,836
Penalty Assessment Collections	\$13,402,959	\$11,433,472	\$10,980,642	\$10,915,200	\$10,622,141

<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.

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

Fiscal Years 2020 to 2024

	2020	2021	2022	2023 <sup>2</sup>	2024 <sup>2</sup>
Title Applications Received	1,384,215	1,951,460	1,467,716	1,762,452	1,869,932

<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> Calculated based on figures retrieved monthly over the year.

### 7. Motor Vehicle Emissions Licenses and Collections

Fiscal Years 2020 to 2024

Licenses	2020	2021	2022	2023	2024
Stations Licensed	79	72	79	68	80
Inspectors Licensed	429	407	409	243	475
<b>Total Licenses in Force</b>	<b>508</b>	<b>479</b>	<b>488</b>	<b>311</b>	<b>555</b>
Stations Renewed	53	68	47	68	47
Inspectors Renewed	139	233	161	330	321
<b>Total Licenses Renewed</b>	<b>192</b>	<b>301</b>	<b>208</b>	<b>398</b>	<b>368</b>

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## 7. Motor Vehicle Emissions Licenses and Collections (Continued)

Collections	2020	2021	2022	2023	2024
Station Licenses	\$830	\$1,140	\$645	\$1,080	\$660
Inspector Licenses	\$2,815	\$4,735	\$4,155	\$3,845	\$3,965
Exempt Window Stickers	\$25,700	\$25,500	\$18,850	\$18,000	\$21,100
Vehicle Inspection Reports	\$233,069	\$266,688	\$232,821	\$24,115	\$270,025
Emissions Penalty Assessment	\$798,115	\$227,225	\$7,128,325	\$2,149,150	\$3,016,975
<b>Total Collections<sup>1</sup></b>	<b>\$1,060,529</b>	<b>\$525,288</b>	<b>\$7,384,796</b>	<b>\$2,196,190</b>	<b>\$3,312,725</b>

<sup>1</sup> May not sum to total due to rounding. Contract negotiations delayed payment in 2023. Amounts shown in 2023 for Vehicle Inspection Reports and Emissions Penalty Assessments were received in fiscal year 2023-24 for fiscal year 2022-23.

## 8. Driver Record Administration

Fiscal Years 2020 to 2024

Restraints	2020	2021	2022	2023	2024
Excessive Points	5,534	5,470	4,742	4,569	4,937
Adult Impaired Driving Arrests <sup>1</sup>	16,526	14,233	15,505	14,256	14,790
License Restricted by Other States	213	361	435	369	268
DUI Convictions	12,742	13,422	13,154	12,050	11,646
Habitual Traffic Offender	1,908	1,497	1,657	1,843	1,863
Crash Without Insurance	9,838	9,549	10,777	10,714	11,079
Driving Without Insurance	4,918	4,281	4,189	4,644	6,139
Vehicular Assault/Homicide	201	203	182	161	187
Underage Drinking and Driving	159	160	120	127	115
Underage Buy/Possess Alcohol	136	95	46	17	114
Child Support Arrears <sup>2</sup>	27,886	9	19,357	28,289	28,085
<b>Total Restraints<sup>3</sup></b>	<b>80,061</b>	<b>49,280</b>	<b>70,164</b>	<b>77,039</b>	<b>79,223</b>

Reinstatements	2020	2021	2022	2023	2024
License Reinstatements Tendered	60,447	56,729	59,979	51,364	51,589
Reinstatement Fees Collected <sup>4</sup>	\$6,077,889	\$5,484,700	\$5,698,005	\$4,879,580	\$4,448,350

Driver Records	2020	2021	2022	2023	2024
Provided to Public	111,427	100,322	106,899	107,658	113,306
Provided to Courts	157,632	153,403	146,481	124,284	124,420

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

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

<sup>3</sup> Unpaid Ticket/Failure to Appear in Court restraints were discontinued with the passage of HB 21-1314, effective January 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.

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## 8. Driver Record Administration (Continued)

<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.

## 9. International Registration Plan (IRP) Registrations and Collections

Fiscal Years 2020 to 2024

Registrations	2020	2021	2022	2023	2024
<b>Total Number of Colorado-Based IRP Vehicles</b>	17,166	17,043	17,920	17,315	16,428

Collections	2020	2021	2022	2023	2024
Registration Fees Collected in Colorado that Remained in Colorado	\$16,818,104	\$18,732,883	\$18,684,888	\$12,188,019	\$11,437,933
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$63,976,898	\$71,240,915	\$74,913,815	\$77,421,393	\$79,534,613
<b>Total IRP Collection for Colorado<sup>1</sup></b>	<b>\$80,795,002</b>	<b>\$89,973,798</b>	<b>\$93,598,702</b>	<b>\$89,609,412</b>	<b>\$90,972,546</b>

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

Note: Colorado-based vehicles registration was down 887 in fiscal year 23-24 while the Colorado foreign fees are up \$2,113,220.

## 10. Driver License Administration

Fiscal Year 2024

Documents In Force	Total
Total IDs In Force	503,262
Total Permits In Force	159,013
Total Regular Licenses In Force	3,963,461
Total Standard Licenses - Colorado Road and Community Safety Act	177,790
Total CDL Licenses In Force	125,683
Active Mobile Credentials in Force <sup>1</sup>	98,971
Total Mobile Credential Enrollments <sup>1</sup>	110,037
Total Motorcycle Endorsements In Force	409,628

### Licenses, Permits, and Other Issuances

Type of License Issued	State Offices <sup>2</sup>	County Offices	Online	Total
Adult License	457,267	65,749	474,833	997,849
Minor License	55,491	3,837	22,338	81,666
Provisional License	9,813	107	0	9,920

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## 10. Driver License Administration (Continued)

Type of License Issued	State Offices <sup>2</sup>	County Offices	Online	Total
Probationary License	930	3	0	933
Commercial Driver License	29,759	1,310	13,261	44,330
<b>Total Licenses Issued</b>	<b>553,260</b>	<b>71,006</b>	<b>510,432</b>	<b>1,134,698</b>

Type of Permit Issued	State Offices	County Offices	Online	Total
Adult Permits	71,921	913	0	72,834
Minor Permits	77,072	1,403	0	78,475
Provisional Permits	7,262	44	0	7,306
Motorcycle Permits	2,902	76	0	2,978
Commercial Driver Permits	11,204	234	0	11,438
<b>Total Permits Issued</b>	<b>170,361</b>	<b>2,670</b>	<b>0</b>	<b>173,031</b>

Other Issuances	State Offices	County Offices	Online	Total
Colorado ID Cards	101,289	9,014	32,318	142,621
Paper Credentials <sup>3</sup>	6,171	0	0	6,171
<b>Total Licenses, Permits, and Other Issuances</b>	<b>831,081</b>	<b>82,690</b>	<b>542,750</b>	<b>1,456,521</b>

Organ Donors	State Offices	County Offices	Online	Total
Organ Donors	768,755	45,697	331,205	1,145,657

Endorsements Applied	Total
Motorcycle	98,626
Passenger	10,536
School Bus	4,125
Tanker Vehicles	18,028
Tanker & HAZMAT	4,372
Double and Triple Trailers	10,055
Hazardous Material	450
3 Wheel	363
<b>Total Endorsements</b>	<b>146,555</b>

Examinations	Total
Eye Exams - Passed with Corrective Lenses	239,043
Eye Exams - Passed without Corrective Lenses	443,462
Eye Exams Failed	8,244
Physical Referrals <sup>4</sup>	6,151

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## 10. 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/VoterRegNumbers/VoterRegNumbers.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 November 9, 2022 when Colorado ID in Mobile Wallet launched. These figures do not include the myColorado™ App's Colorado Digital ID™. Credentials in force are counts of unique customers using mDL. Enrollments are counts of enrollment requests by customer for devices. Some customers may have multiple devices enrolled..
- <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](https://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 (DR 2401) and eye exams (DR 2402). HB 21-1139 - 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).

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

Fiscal Year 2024<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	\$5,492,335	\$41,508,450	\$21,400	\$62,884,608	\$256,834	\$6,211,703	\$45,314
Alamosa	\$187,231	\$1,441,658	\$132,391	\$1,531,803	\$10,500	\$115,776	\$1,256
Arapahoe	\$5,460,100	\$36,425,792	\$461,505	\$74,535,264	\$265,974	\$7,567,807	\$47,638
Archuleta	\$207,697	\$1,662,026	\$8,046	\$2,275,012	\$12,164	\$174,847	\$1,528
Baca	\$56,226	\$432,300	\$0	\$391,362	\$3,356	\$34,017	\$362
Bent	\$54,190	\$407,867	\$0	\$328,772	\$3,079	\$22,581	\$353
Boulder	\$2,713,936	\$18,014,590	\$339,094	\$37,664,173	\$140,491	\$3,244,082	\$20,821
Broomfield	\$670,926	\$4,442,967	\$9,571	\$11,141,995	\$34,144	\$1,047,175	\$5,711
Chaffee	\$303,420	\$2,430,890	\$0	\$3,274,752	\$18,033	\$234,472	\$2,058
Cheyenne	\$31,394	\$264,739	\$59,983	\$328,489	\$1,837	\$21,618	\$183
Clear Creek	\$130,689	\$964,202	\$14,760	\$1,495,611	\$7,397	\$135,916	\$982
Conejos	\$123,198	\$942,516	\$5,980	\$779,905	\$7,208	\$53,973	\$721
Costilla	\$66,478	\$505,609	\$12,020	\$445,667	\$3,707	\$34,937	\$453

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### 11. Vehicle License Fees and Specific Ownership Tax Collected by County (Continued)

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
Crowley	\$44,143	\$321,679	\$2,679	\$217,448	\$2,412	\$21,443	\$322
Custer	\$92,783	\$784,882	\$14,927	\$947,507	\$5,883	\$66,287	\$657
Delta	\$450,286	\$3,570,627	\$50,249	\$3,342,726	\$26,971	\$217,444	\$2,916
Denver	\$5,710,374	\$38,124,685	\$1,969,732	\$72,453,666	\$258,199	\$8,656,822	\$49,861
Dolores	\$35,027	\$264,417	\$0	\$231,824	\$2,105	\$15,713	\$214
Douglas	\$3,665,763	\$24,727,747	\$1,616,480	\$68,744,336	\$178,825	\$6,441,698	\$30,845
Eagle	\$799,454	\$5,523,243	\$217,428	\$11,787,827	\$38,154	\$1,092,022	\$5,505
El Paso	\$6,188,707	\$44,614,378	\$1,437	\$71,640,136	\$332,564	\$6,394,818	\$50,943
Elbert	\$469,030	\$4,043,466	\$4,491	\$5,916,177	\$27,143	\$602,404	\$3,732
Fremont	\$515,442	\$4,167,713	\$166,409	\$4,107,227	\$31,317	\$355,791	\$3,808
Garfield	\$987,400	\$6,200,274	\$671,881	\$9,946,606	\$42,522	\$927,498	\$6,448
Gilpin	\$91,047	\$719,039	\$10,440	\$991,280	\$5,395	\$97,677	\$672
Grand	\$252,229	\$2,129,701	\$95,187	\$3,285,515	\$14,480	\$310,551	\$2,033
Gunnison	\$230,621	\$1,824,409	\$23,775	\$2,560,700	\$13,545	\$206,397	\$1,627
Hinsdale	\$15,901	\$123,845	\$0	\$112,948	\$989	\$4,502	\$78
Huerfano	\$95,583	\$760,575	\$0	\$682,148	\$5,535	\$55,103	\$608
Jackson	\$33,507	\$282,111	\$0	\$305,469	\$1,974	\$20,915	\$198
Jefferson	\$5,537,509	\$38,113,208	\$226,541	\$74,843,288	\$285,540	\$6,613,896	\$42,528
Kiowa	\$28,463	\$234,482	\$0	\$232,817	\$1,730	\$17,474	\$179
Kit Carson	\$116,062	\$1,068,073	\$0	\$1,114,183	\$6,917	\$70,845	\$741
Lake	\$657,481	\$5,118,479	\$203,885	\$7,530,479	\$37,657	\$570,842	\$4,700
La Plata	\$106,406	\$797,753	\$31,056	\$936,837	\$5,805	\$102,601	\$823
Larimer	\$3,577,108	\$24,553,267	\$398,572	\$45,287,078	\$185,722	\$3,523,120	\$27,697
Las Animas	\$180,473	\$1,463,259	\$2,548	\$1,457,972	\$10,251	\$126,530	\$1,096
Lincoln	\$73,257	\$594,624	\$12,771	\$551,512	\$4,313	\$42,124	\$473
Logan	\$248,230	\$2,006,498	\$0	\$2,072,196	\$14,304	\$155,775	\$1,679
Mesa	\$1,724,142	\$13,487,230	\$739,455	\$18,475,553	\$99,654	\$1,543,761	\$13,058
Mineral	\$19,191	\$151,050	\$637	\$177,334	\$1,204	\$12,845	\$109
Moffat	\$188,464	\$1,536,747	\$55,230	\$1,794,357	\$10,607	\$156,985	\$1,465
Montezuma	\$324,634	\$2,556,681	\$32,760	\$2,897,586	\$18,809	\$191,170	\$2,005
Montrose	\$574,589	\$4,768,073	\$118,548	\$5,773,414	\$34,288	\$471,011	\$4,153
Morgan	\$384,817	\$3,358,809	\$71,225	\$3,806,401	\$21,546	\$314,683	\$2,944
Otero	\$218,139	\$1,655,787	\$0	\$1,591,432	\$12,294	\$123,471	\$1,530

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## 11. Vehicle License Fees and Specific Ownership Tax Collected by County (Continued)

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
Ouray	\$79,936	\$622,683	\$4,420	\$1,067,980	\$4,879	\$69,966	\$555
Park	\$292,673	\$2,349,220	\$29,695	\$3,124,566	\$17,371	\$289,840	\$2,113
Phillips	\$70,117	\$566,171	\$0	\$672,953	\$4,117	\$38,955	\$451
Pitkin	\$433,275	\$1,610,077	\$68,239	\$4,348,656	\$11,915	\$437,148	\$1,563
Prowers	\$145,516	\$1,120,262	\$17,062	\$960,345	\$8,160	\$71,999	\$984
Pueblo	\$1,596,877	\$12,140,294	\$413,504	\$14,619,146	\$88,457	\$1,438,187	\$13,384
Rio Blanco	\$97,791	\$874,676	\$0	\$916,157	\$5,753	\$125,729	\$614
Rio Grande	\$174,027	\$1,474,514	\$0	\$1,598,742	\$10,439	\$119,745	\$1,049
Routt	\$342,839	\$2,769,057	\$104,015	\$4,944,693	\$19,662	\$400,319	\$2,477
Saguache	\$97,208	\$776,797	\$88,234	\$724,308	\$5,591	\$60,161	\$681
San Juan	\$12,487	\$97,449	\$0	\$102,233	\$730	\$11,747	\$84
San Miguel	\$106,300	\$812,684	\$10,215	\$1,571,623	\$6,085	\$129,334	\$742
Sedgwick	\$34,150	\$283,802	\$805	\$256,021	\$2,040	\$13,992	\$217
Summit	\$366,289	\$2,860,101	\$173,295	\$6,272,335	\$21,502	\$505,749	\$2,885
Teller	\$321,298	\$2,503,107	\$22,410	\$3,453,441	\$18,974	\$271,859	\$2,318
Washington	\$86,647	\$705,890	\$0	\$589,800	\$5,006	\$42,003	\$511
Weld	\$3,982,450	\$31,373,347	\$2,495,063	\$49,721,710	\$199,584	\$4,762,275	\$33,592
Yuma	\$159,695	\$1,360,597	\$92,257	\$1,585,508	\$9,226	\$113,405	\$1,085
<b>Total</b>	<b>\$57,533,656</b>	<b>\$413,391,142</b>	<b>\$11,322,309</b>	<b>\$719,423,608</b>	<b>\$2,942,868</b>	<b>\$67,325,534</b>	<b>\$458,330</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.

## 12. Registered Vehicles by Type and County Part 1

Fiscal Year 2024<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	17	316,442	863	13,806	0	0	0	1,594	0	0	0	10,504	394	2,575
Alamosa	0	9,694	68	516	0	0	0	97	0	0	0	329	4	39

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## 12. 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
Arapahoe	16	400,236	801	12,322	0	0	0	1,549	0	0	0	2,287	102	935
Archuleta	0	9,808	55	874	0	0	0	234	0	0	0	296	2	25
Baca	0	1,994	44	164	0	0	0	26	0	0	0	74	3	1
Bent	0	2,458	33	127	0	0	0	33	0	0	0	41	1	4
Boulder	9	203,603	544	8,353	0	0	0	1,603	0	0	0	810	12	272
Broomfield	0	51,408	33	1,739	0	0	0	292	0	0	0	122	11	56
Chaffee	1	15,904	126	1,472	0	0	0	412	0	0	0	476	11	65
Cheyenne	1	1,104	23	78	0	0	0	11	0	0	0	53	8	3
Clear Creek	0	8,141	74	623	0	0	0	182	0	0	0	77	3	15
Conejos	0	5,462	41	341	0	0	0	49	0	0	0	25	0	5
Costilla	1	3,021	13	232	0	0	0	63	0	0	0	1	1	1
Crowley	0	2,028	13	125	0	0	0	30	0	0	0	63	3	3
Custer	0	4,132	12	386	0	0	0	147	0	0	0	96	4	12
Dealer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delta	1	21,431	108	1,632	0	0	0	437	0	0	0	360	6	107
Denver	9	443,595	674	10,024	0	0	0	1,121	0	0	0	1,484	65	510
Dolores	0	1,315	16	95	0	0	0	27	0	0	0	5	1	0
Douglas	15	293,242	412	10,747	0	0	0	1,445	0	0	0	2,288	73	1,184
Eagle	2	45,262	350	2,172	0	0	0	507	0	0	0	599	11	154
El Paso	26	478,200	1,339	23,273	0	0	0	3,956	2	1	0	4,186	106	1,080
Elbert	2	21,847	87	1,795	0	0	0	459	0	0	0	846	44	159
Fremont	4	27,638	139	2,749	0	0	0	547	0	0	0	749	27	89
Garfield	2	42,365	256	2,283	0	0	0	612	0	0	0	987	26	581
Gilpin	0	5,380	26	489	0	0	0	121	0	0	0	94	3	18
Grand	0	12,857	132	947	0	0	0	254	0	0	0	442	23	104
Gunnison	1	11,738	77	1,013	0	0	0	216	0	0	0	238	5	51
Hinsdale	0	880	3	73	0	0	0	19	0	0	0	14	0	0
Huerfano	0	4,686	22	386	0	0	0	106	0	0	0	62	7	9
Jackson	0	1,167	7	93	0	0	0	32	0	0	0	79	8	8
Jefferson	15	378,051	741	19,223	0	0	0	3,015	0	0	0	1,908	102	687
Kiowa	0	914	20	53	0	0	0	15	0	0	0	24	0	0
Kit Carson	0	4,475	57	265	0	0	0	66	0	0	0	135	13	8
La Plata	1	36,441	187	2,817	0	0	0	697	0	0	0	1,267	30	156
Lake	0	5,548	31	394	0	0	0	71	0	0	0	73	5	11
Larimer	6	228,604	511	13,131	0	0	0	2,099	0	0	0	2,653	82	633

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## 12. 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
Las Animas	1	8,838	45	592	0	0	0	103	0	0	0	129	6	40
Lincoln	1	3,119	31	225	0	0	2	47	0	0	0	29	2	10
Logan	0	12,206	75	796	0	0	0	166	0	0	0	193	17	53
Mesa	3	98,334	363	6,746	0	0	0	1,658	0	0	0	2,166	45	1,074
Mineral	0	993	4	82	0	0	0	13	0	0	0	15	0	3
Moffat	3	7,624	37	494	0	0	0	116	0	0	0	227	16	73
Montezuma	0	15,539	108	1,027	0	0	0	293	0	0	0	244	12	43
Montrose	0	28,818	148	2,077	0	0	0	529	0	0	0	522	41	165
Morgan	1	19,836	84	1,025	0	0	0	185	0	0	0	440	47	153
Otero	0	11,354	73	603	0	0	0	140	0	0	0	192	7	35
Ouray	0	4,495	24	521	0	0	0	117	0	1	0	81	3	14
Park	3	14,572	24	1,463	0	0	0	334	0	0	0	175	4	29
Phillips	1	2,954	31	237	0	0	0	30	0	0	0	16	3	2
Pitkin	0	17,013	288	1,089	0	0	0	165	0	1	0	173	3	51
Prowers	0	6,723	62	438	0	0	1	59	0	0	0	156	5	10
Pueblo	2	101,155	330	5,550	0	0	0	1,094	0	0	0	1,454	25	552
Rio Blanco	0	3,560	31	207	0	0	0	67	0	0	0	141	6	42
Rio Grande	0	7,707	53	492	0	0	0	123	0	0	0	82	8	27
Routt	0	18,688	199	1,232	0	0	0	365	0	0	0	288	10	59
Saguache	0	4,571	30	289	0	0	1	103	0	0	0	25	0	12
San Juan	2	624	4	100	0	0	0	14	0	0	0	10	0	1
San Miguel	0	6,445	50	569	0	0	0	109	0	0	0	193	1	38
Sedgwick	0	1,570	13	110	0	0	0	24	0	0	0	13	1	3
State	1	8,508	1,526	357	0	0	0	87	0	0	0	509	213	253
Summit	1	25,841	236	1,425	0	0	0	417	0	0	0	450	21	118
Teller	1	18,678	67	1,645	0	0	0	450	0	0	0	174	8	53
Washington	2	3,222	46	231	0	0	0	22	0	0	0	77	5	8
Weld	11	211,669	511	12,624	0	0	1	1,746	0	0	0	5,652	283	2,253
Yuma	0	6,071	52	453	0	0	0	63	0	0	0	88	22	17
<b>Totals</b>	<b>162</b>	<b>3,771,798</b>	<b>12,483</b>	<b>177,511</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>30,783</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>47,661</b>	<b>2,010</b>	<b>14,751</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.

## 12. Registered Vehicles by Type and County Part 2

Fiscal Year 2024<sup>1</sup>

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	2,397	113,476	1,437	4,180	3,006	3,617	204	5,585	22,255	16,181	72,606	0	3,113	594,252
Alamosa	0	6,173	35	329	242	228	36	472	2,040	1,655	1,597	0	87	23,641
Arapahoe	5	82,229	233	1,562	1,659	1,942	138	4,686	14,355	8,229	54,127	0	5,531	592,944
Archuleta	0	7,014	29	181	58	335	55	668	3,027	1,564	1,499	0	2	25,726
Baca	0	2,599	15	78	247	78	7	64	584	1,015	462	0	7	7,462
Bent	0	2,172	0	65	79	71	1	69	560	673	432	0	10	6,829
Boulder	1	41,208	131	581	156	844	58	3,986	10,394	4,056	23,981	0	1,517	302,119
Broomfield	1	9,818	63	97	17	345	16	920	1,919	643	7,133	0	327	74,960
Chaffee	3	9,149	40	244	79	535	11	1,172	4,329	2,018	1,350	0	44	37,441
Cheyenne	0	1,494	7	69	191	46	9	40	336	710	75	0	0	4,258
Clear Creek	0	3,658	5	56	15	92	3	321	1,144	362	874	0	8	15,653
Conejos	0	4,550	15	121	219	199	6	269	1,424	1,694	1,134	0	26	15,580
Costilla	0	2,546	0	67	72	46	20	142	713	539	844	0	12	8,334
Crowley	0	1,531	5	47	39	67	4	77	418	472	401	0	0	5,326
Custer	0	3,280	36	65	59	154	21	230	1,411	1,106	397	0	2	11,550
Dealer	0	0	0	0	0	0	0	0	0	0	0	776,702	0	776,702
Delta	0	15,551	31	406	275	830	54	1,360	6,734	4,211	1,955	0	114	55,603
Denver	3	77,022	196	3,164	1,229	520	114	3,390	8,800	5,490	59,157	0	3,007	619,574
Dolores	0	1,551	1	46	54	73	17	112	572	382	222	0	12	4,501
Douglas	3	59,657	47	1,206	857	2,639	199	4,227	12,865	7,240	35,994	0	1,991	436,331
Eagle	2	18,986	134	504	161	295	47	1,204	4,628	2,737	5,954	0	22	83,731
El Paso	6	134,037	478	2,376	828	5,736	294	10,114	30,804	14,970	55,429	0	3,632	770,873
Elbert	0	15,523	25	416	328	1,069	129	809	5,007	5,194	4,319	0	83	58,141
Fremont	1	16,382	90	428	250	868	60	1,353	6,063	3,345	2,365	0	141	63,288
Garfield	1	25,226	153	925	352	662	153	1,537	7,019	5,040	6,414	0	307	94,901
Gilpin	0	2,881	8	84	10	82	6	190	939	391	591	0	0	11,313
Grand	0	8,391	55	284	94	272	35	595	3,339	1,864	1,262	0	15	30,965
Gunnison	0	7,843	41	203	28	201	14	641	3,211	1,519	858	0	52	27,950
Hinsdale	0	484	2	28	6	15	11	37	330	126	82	0	6	2,116
Huerfano	0	3,387	2	73	41	109	15	182	1,050	900	438	0	4	11,479
Jackson	0	1,413	3	51	71	57	7	101	438	577	168	0	5	4,285
Jefferson	5	97,568	55	1,340	442	3,744	195	9,880	24,888	9,531	40,927	0	2,339	594,656
Kiowa	0	1,220	0	58	210	50	14	32	323	638	130	0	0	3,701
Kit Carson	0	4,913	14	219	643	136	7	123	1,032	2,045	456	0	61	14,668
La Plata	1	21,595	110	569	193	753	189	1,970	7,781	3,994	3,884	0	203	82,838

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## 12. 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	3,720	24	68	17	68	8	235	1,031	437	980	0	0	12,721
Larimer	6	73,756	229	1,260	673	2,975	271	7,017	22,950	11,607	35,823	0	2,095	406,381
Las Animas	0	6,648	29	151	118	128	11	278	1,818	1,390	1,593	0	38	21,956
Lincoln	0	2,978	10	133	189	100	6	110	691	1,188	391	0	34	9,296
Logan	0	8,404	33	339	695	461	16	284	2,479	2,768	1,793	0	129	30,907
Mesa	30	53,715	223	1,369	697	2,858	329	4,978	18,520	10,318	13,028	0	1,012	217,466
Mineral	0	630	1	28	2	28	29	50	377	157	65	0	0	2,477
Moffat	0	7,109	27	192	146	421	64	496	2,534	2,011	1,141	0	73	22,804
Montezuma	1	12,357	21	346	341	646	76	909	4,767	2,904	2,273	0	115	42,022
Montrose	1	19,885	123	543	399	1,006	161	1,699	6,487	5,141	2,544	0	208	70,497
Morgan	1	12,691	38	522	948	599	36	450	3,341	3,472	2,964	0	178	47,011
Otero	0	7,517	10	246	219	263	15	279	2,060	1,663	1,866	0	79	26,621
Ouray	0	2,540	3	62	13	98	7	258	1,089	564	391	0	0	10,281
Park	0	9,460	58	252	77	403	46	899	3,740	1,817	1,768	0	3	35,127
Phillips	0	2,549	7	80	400	112	1	76	807	1,110	422	0	0	8,838
Pitkin	1	4,424	7	107	13	28	5	244	1,229	679	1,286	0	0	26,806
Prowers	0	5,513	12	164	379	195	14	139	1,403	1,604	1,085	0	348	18,310
Pueblo	0	45,038	170	949	503	2,224	178	2,849	12,531	6,404	12,119	0	910	194,037
Rio Blanco	0	4,015	18	157	78	206	41	239	1,464	1,350	600	0	19	12,241
Rio Grande	0	6,211	44	610	213	298	17	463	2,527	1,834	1,246	0	20	21,975
Routt	0	10,922	51	331	117	284	53	975	3,507	2,460	2,011	0	60	41,612
Saguache	0	3,655	7	323	215	110	9	214	1,180	1,195	652	0	5	12,596
San Juan	0	451	2	9	0	15	16	16	131	60	83	0	0	1,538
San Miguel	0	3,038	5	89	38	53	4	294	1,006	616	578	0	3	13,129
Sedgwick	0	1,331	0	58	119	49	3	37	365	448	193	0	0	4,337
State	0	4,068	0	856	30	35	10	90	1,089	1,354	52	0	0	19,038
Summit	0	10,329	41	295	46	142	17	804	2,675	1,237	3,340	0	108	47,543
Teller	0	9,887	94	215	72	625	12	1,028	4,046	1,451	2,275	0	20	40,801
Washington	0	3,393	23	113	443	100	8	117	859	1,407	440	0	14	10,530
Weld	44	105,860	680	4,216	4,699	4,836	383	5,392	24,136	23,113	43,587	0	1,967	453,663
Yuma	1	6,201	31	230	804	207	19	147	1,766	2,817	1,063	0	80	20,132
<b>Totals</b>	<b>2,514</b>	<b>1,252,822</b>	<b>5,517</b>	<b>34,435</b>	<b>24,913</b>	<b>46,283</b>	<b>4,014</b>	<b>87,624</b>	<b>323,337</b>	<b>205,687</b>	<b>525,169</b>	<b>776,702</b>	<b>30,198</b>	<b>7,376,384</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.

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

Fiscal Years 2023 to 2024

EVTR	2023	2024
Transactions	6,637	95,345
Vendors supporting EVTR <sup>2</sup>	3	3
Businesses using EVTR	118	268
Counties Served	58	64

<sup>1</sup> The Electronic Vehicle Title and Registration program was established in HB 18-1299, with revisions to the Act for appropriations in SB 19-256 and transaction fees in SB 21-076. 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 November 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.





## 14. Lottery Sales Distribution (Millions of Dollars)

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Cash 5	\$15.6	\$15.9	\$14.1	\$14.2	\$13.6
Cash 5 EZ Match	\$2.5	\$2.6	\$2.2	\$2.1	\$2.1
Lotto	\$32.9	\$48.0	\$66.4	\$43.7	\$46.4
Lucky For Life	\$14.9	\$15.5	\$20.4	\$23.2	\$23.9
Mega Millions	\$37.7	\$57.1	\$35.1	\$84.6	\$74.6
Pick 3	\$13.4	\$15.9	\$15.3	\$15.5	\$16.0
Powerball	\$51.1	\$66.9	\$83.1	\$109.8	\$135.5
Scratch	\$490.7	\$573.0	\$590.3	\$596.7	\$588.8
<b>Total<sup>1</sup></b>	<b>\$658.80</b>	<b>\$794.90</b>	<b>\$826.90</b>	<b>\$889.78</b>	<b>\$900.76</b>

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

## 15. Lottery Fund Distribution (Millions of Dollars)

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Conservation Trust Fund	\$57.0	\$67.7	\$72.1	\$78.1	\$78.6
Great Outdoors Colorado (GOCO)	\$70.4	\$71.7	\$73.1	\$75.7	\$81.8
Colorado Parks and Wildlife	\$14.2	\$16.9	\$18.0	\$19.5	\$19.6
Outdoor Equity Fund <sup>1</sup>	NA	\$0.8	\$1.5	\$2.3	\$3.0
Parks/Outdoor Recreation Cash Fund <sup>1</sup>	NA	\$2.3	\$3.1	\$4.2	\$2.6
Wildlife Cash Fund <sup>1</sup>	NA	\$2.3	\$3.1	\$4.2	\$2.6
The BEST program (Building Excellent Schools Today) <sup>1</sup>	\$0.8	\$7.6	\$9.3	\$11.3	\$8.2
<b>Total<sup>2</sup></b>	<b>\$142.4</b>	<b>\$169.4</b>	<b>\$180.3</b>	<b>\$195.3</b>	<b>\$196.4</b>

NA - Not applicable

<sup>1</sup> Due to the overall record setting ticket sales performance of fiscal year 2023-24, 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.



## 16. Auto Industry Division

Fiscal Years 2020 to 2024

Licensing Activity	2020	2021	2022	2023	2024
Dealer Licenses Processed	4,174	3,758	3,991	4,115	4,194
Dealer License Revenues	\$1,904,632	\$2,340,831	\$1,456,287	\$1,621,510	\$2,025,341
Salesperson Licenses Processed	15,458	14,236	14,626	13,791	14,261
Salesperson License Revenues	\$1,990,249	\$2,592,022	\$1,797,717	\$1,742,068	\$2,385,170

## 17. Dealer Licenses Issued

Fiscal Years 2020 to 2024

License Types	Issued
Buyer Agent - Original	2
Buyer Agent - Renewal	0
Dealers - New - Original	32
Dealers - New - Renewal	577
Dealers - New - Powersports - Original	10
Dealers - New - Powersports - Renewal	73
Dealers - Used - Original	121
Dealers - Used - Renewal	1,270
Dealers - Used - Powersports - Original	14
Dealers - Used - Powersports - Renewal	48
Manufacturers - Original	36
Manufacturers - Renewal	213
Manufacturers - Powersports - Original	26
Manufacturers - Powersports - Renewal	9
Manufacturers Distributor - Original	15
Manufacturers Distributor - Renewal	37

License Types	Issued
Manufacturers Distributor - Powersports - Original	11
Manufacturers Distributor - Powersports - Renewal	14
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	104
Manufacturers Rep - Renewal	318
Manufacturers Rep - Powersports - Original	0
Manufacturers Rep - Powersports - Renewal	38
Wholesale Auction - Original	0
Wholesale Auction - Renewal	6
Wholesale Auction - Powersports - Original	1
Wholesale Auction - Powersports - Renewal	0

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## 17. Dealer Licenses Issued (Continued)

License Types	Issued
Wholesalers - Original	35
Wholesalers - Renewal	281
Wholesalers - Powersports - Original	1
Wholesalers - Powersports - Renewal	2
Additional Location	391
Powersports - Additional Location	91
Ownership Change	44
Powersports - Ownership Change	3
Name Change	27
Powersports - Name Change	2
Off - Premise	83
Powersports - Off Premise	0
Address Change	112
Powersports - Address Change	2

License Types	Issued
Class Change	33
Powersports - Class Change	3
Temp Out of State - Dealer	0
Business Disposal License	0
Business Disposal License - Renewal	2
<b>Subtotal</b>	<b>4,087</b>
Salesperson Transactions	Issued
Salespersons - Original	3,215
Salespersons - Renewal	8,397
Salespersons - Multiple	706
Salespersons - Transfer	1,943
Salespersons - Reprint	88
<b>Subtotal</b>	<b>14,349</b>
<b>Total</b>	<b>18,436</b>

## 18. Investigation Activity

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Consumer Complaints Received	983	630	770	957	990
Investigations Completed	1,066	644	721	857	844
Violations/Founded Complaints	722	397	417	496	517
Criminal Summonses Issued	4	1	2	1	0
Cases Presented to the Dealer Board	258	142	45	47	42
Warning Letters Issued	431	301	354	436	385
Verbal Warning Issued	29	6	5	3	1
Criminal Cases Referred to Another Agency	3	1	3	2	2
Compliance Inspections	0	0	0	0	0
Background Investigations Initiated	571	474	513	499	552
Background Investigations Completed	570	450	514	478	538

## 19. Dealer Board Fines

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Fines Ordered	\$263,749	\$209,000	\$34,500	\$34,900	\$106,000
Fines in Abeyance	\$53,500	\$40,200	\$2,900	\$25,500	\$12,500
Fines Imposed	\$197,849	\$156,400	\$24,021	\$9,400	\$83,500
Payments	\$78,499	\$19,600	\$29,021	\$13,400	\$9,500

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

Fiscal Year 2024

	<b>2024</b>
Total Gaming Revenues	\$177,710,719
<b>Plus:</b>	
FY 2023 Escrow	\$2,520,682
<b>Less:</b>	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$16,522,590)
FY 2024 Escrow	(\$2,706,136)
<b>Net Total Available for Distribution <sup>2, 3</sup></b>	<b>\$161,002,675</b>

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

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

<sup>3</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 November 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.

## 21. Limited Stakes Gaming Fund Distribution

Fiscal Years 2020 to 2024

Limited Statewide Gaming	2020 <sup>1</sup>	2021	2022 <sup>2, 3</sup>	2023	2024
Limited Gaming Revenue	\$82,304,458	\$121,749,047	\$163,651,734	\$170,825,846	\$177,539,194
Commission/Division Expenses	\$15,980,471	\$15,240,897	\$14,838,004	\$15,429,908	\$16,522,590
Total Amount Distributed	\$66,228,386	\$107,027,147	\$148,655,615	\$155,417,928	\$161,002,675
State General Fund	\$25,458,874	\$44,689,808	\$13,985,398	\$21,646,401	\$23,634,954
Responsible Gaming Grant Program Cash Fund	\$0	\$0	\$2,500,000	\$2,500,000	\$2,500,000
Local Government Gaming Impact Fund	\$0	\$0	\$6,330,444	\$6,394,987	\$6,048,921
Tourism Promotion Fund	\$0	\$0	\$15,000,000	\$15,000,000	\$15,000,000
State Historical Society	\$14,256,969	\$25,026,292	\$28,512,871	\$31,159,178	\$32,078,970
Historical Society Strategic Initiatives Fund	\$0	\$0	\$3,000,000	\$0	\$0
Film Incentives Cash Fund/ Colorado Office of Film, Television, and Media	\$0	\$0	\$500,000	\$500,000	\$500,000
Advanced Industries Acceleration Cash Fund	\$0	\$0	\$5,500,000	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$0	\$0	\$2,100,000	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000

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## 21. Limited Stakes Gaming Fund Distribution (Continued)

Limited Gaming Counties	2020 <sup>1</sup>	2021	2022	2023	2024
Gilpin County	\$5,042,690	\$8,805,680	\$10,238,972	\$11,317,458	\$11,603,422
Teller County	\$1,067,440	\$1,919,874	\$1,980,830	\$2,036,475	\$2,144,708

Limited Gaming Cities	2020 <sup>1</sup>	2021	2022	2023	2024
City of Black Hawk	\$3,716,996	\$6,497,004	\$7,714,768	\$8,574,338	\$8,837,756
Central City	\$485,246	\$841,062	\$817,708	\$856,877	\$831,762
City of Cripple Creek	\$889,533	\$1,599,895	\$1,650,692	\$1,698,062	\$1,787,257

- <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 fiscal year 2020-21 compared to fiscal year 2019-20 due to the casino closures; therefore, the total distribution was down in fiscal year 2020-21. 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 November 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.

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

Fiscal Years 2020 to 2024

	2020 <sup>2</sup>	2021	2022 <sup>4</sup>	2023	2024
Cities of Black Hawk, Central City and Cripple Creek	\$1,531,064	\$1,764,753	\$4,682,393	\$4,413,515	\$4,643,493
Gilpin and Teller Counties	\$1,837,277	\$2,117,704	\$5,618,872	\$5,296,218	\$5,572,191
Community College System	\$11,942,298	\$13,765,074	\$36,522,667	\$34,425,417	\$36,219,241
<b>Total Due to Extended Gaming Recipients<sup>3</sup></b>	<b>\$15,310,639</b>	<b>\$17,647,531</b>	<b>\$46,823,932</b>	<b>\$44,135,150</b>	<b>\$46,434,925</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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## 22. 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 November 3, 2020 general election. Amendment 77 drove the year over year increase in revenue and total amount distributed.

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

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Total Net Sports Betting Proceeds (NSBP) <sup>2</sup>	\$3,116,720	\$75,892,169	\$102,688,830	\$258,864,221	\$296,129,685
Total Taxes Due <sup>2, 3, 4, 5, 6</sup>	\$311,698	\$8,146,362	\$12,445,448	\$25,614,575	\$30,440,341
Total Wagers	\$63,758,711	\$2,739,761,627	\$4,815,595,919	\$5,176,551,804	\$6,014,012,393
Total Payments to Players	\$57,708,967	\$2,563,351,364	\$4,532,965,750	\$4,783,759,770	\$5,572,352,950
<b>Total Win Percentage</b>	<b>9.49%</b>	<b>6.44%</b>	<b>5.87%</b>	<b>7.59%</b>	<b>7.34%</b>

<sup>1</sup> Sports Betting Tax began in May 2020, after the passage of HB 19-1327 and Proposition DD.

<sup>2</sup> Data corrected for FY 2020.

<sup>3</sup> Fiscal year 2020-21 includes \$1,745 interest due.

<sup>4</sup> Fiscal year 2021-22 includes \$58,480 interest/penalty due.

<sup>5</sup> Fiscal year 2022-23 includes \$588 interest/penalty due and \$1,001 refund.

<sup>6</sup> Fiscal year 2023-24 includes \$3,520 interest/penalty due.

## 24. Tobacco Enforcement

Fiscal Years 2020 to 2024

	2020	2021	2022 <sup>1</sup>	2023 <sup>2</sup>	2024
Tobacco Compliance Checks	2,597	2,289	5,804	16,469	12,445
Violations	120	170	262	588	675

<sup>1</sup> The drastic increase in tobacco compliance checks in fiscal year 2021-22 is attributable to the passage of HB 20-1001 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 fiscal year 2021-22 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 out years (fiscal year 2022-23 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>2</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.

## 25. Active Liquor Licenses and Permits by Type

Fiscal Years 2020 to 2024

	2020	2021	2022	2023	2024
Art Gallery Permit <sup>9</sup>	107	97	73	75	NA
Arts License	58	54	60	59	67
Bed and Breakfast Permit <sup>1</sup>	37	32	31	24	28
Beer and Wine	712	702	732	749	737
Beer, Wine, & Spirituous Liquor Special Events Permit <sup>1</sup>	174	152	68	102	147
Brew Pub	171	160	187	187	227
Campus Liquor Complex	9	9	9	10	13
Club Liquor	154	154	155	155	149
Delivery Permit <sup>5</sup>	NA	NA	277	273	364
Distillery Pub	5	4	5	6	16
Fermented Malt Beverage Importer	9	2	NA	NA	0
Fermented Malt Beverage Manufacturer	9	1	1	1	1
Fermented Malt Beverage Nonresident	4	3	3	3	2
Fermented Malt Beverage On <sup>2</sup>	NA	31	35	33	31
Fermented Malt Beverage and Wine <sup>2,8</sup>	NA	1,700	1,819	1,829	1,961
Fermented Malt Beverage On/Off <sup>2</sup>	NA	34	34	35	36
Fermented Malt Beverage Special Events Permit	8	13	8	14	10
Fermented Malt Beverage Wholesale	12	4	3	4	3
Festival Permit <sup>6</sup>	NA	NA	NA	10	316
Hotel & Restaurant Liquor	4,920	4,728	4,860	4,950	5,201
Hotel & Restaurant - Optional Premises	234	223	136	238	267
Importer - Malt Liquor <sup>1</sup>	81	83	94	98	95
Importer - Vinous & Spirituous Liquor <sup>1</sup>	529	516	582	579	686
Limited Winery <sup>1</sup>	148	147	159	160	141
Liquor - License Drug Store	21	21	26	26	35
LLDS Manager Permit	105	73	68	53	165
Lodging and Entertainment	234	236	266	276	403
Malt Liquor Manufacturer (non-resident) <sup>1</sup>	42	40	44	46	41
Manufacturer - Brewery <sup>1</sup>	269	245	253	251	232
Manufacturer - Distillery/Rectifier <sup>1</sup>	102	100	107	107	105
Manufacturer - Winery <sup>1</sup>	7	6	8	8	9
Noncontiguous Location Permit <sup>7</sup>	NA	NA	NA	0	0
Optional Premises	72	26	77	78	74
Public Transportation Liquor <sup>1</sup>	24	23	24	23	20
Racetrack Liquor	3	3	3	3	2

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

	2020	2021	2022	2023	2024
Resort Complex	18	18	19	19	19
Retail Establishment Permit <sup>9</sup>	NA	NA	NA	NA	144
Retail Gaming Tavern	18	18	18	18	21
Retail Liquor Store	1,539	1,592	1,603	1,583	1,586
Sales Room - Malt <sup>3</sup>	229	248	244	225	234
Sales Room - Spirits	83	91	92	71	78
Sales Room - Wine	133	149	152	113	117
Sidewalk Service Area	14	26	26	39	53
Takeout & Delivery Permit <sup>4</sup>	NA	85	332	1,764	2,095
Tavern Liquor	1,197	1,263	1,271	1,279	1,318
Vintners Restaurant	11	13	12	20	28
Wholesale Beer <sup>1</sup>	308	332	327	313	317
Wholesale (Vinous & Spirituous) <sup>1</sup>	191	219	219	216	272
Winery Direct Shippers Permit <sup>1,11</sup>	1,604	1,794	1,786	1,828	1,806
Wine Packaging Permit	1	2	2	1	0
<b>Total Licenses and Permits</b>	<b>14,968</b>	<b>16,057</b>	<b>16,568</b>	<b>18,490</b>	<b>19,672</b>

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

<sup>2</sup> These license types are reported at the State level only.

<sup>3</sup> These categories are a subset of "Fermented Malt Beverage Retailer" and in 2019 were reported in aggregate.

<sup>4</sup> License name changed from "Sales Room - Beer" in 2019 to "Sales Room - Malt."

<sup>5</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>6</sup> This permit type is new and was created pursuant to SB 21-082. The Division anticipates a drastic increase in reported festivals in fiscal year 2022-23, as the majority of these events take place in the summer and fall months.

<sup>7</sup> This permit type is new and was created pursuant to HB 21-1044.

<sup>8</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.

<sup>9</sup> Statutory Changes: HB 23-1061, effective August 7, 2023, renamed the "Art Gallery Permit" to "Retail Establishment Permit," which includes art galleries.

<sup>10</sup> Previously listed as "Direct Wine Shippers Permit," the correct name for this permit is "Winery Direct Shipper's Permit"

## 26. Violations of the Liquor Code and Beer and Wine Code Act<sup>1</sup>

Fiscal Years 2020 to 2024

Actions	2020	2021	2022 <sup>2</sup>	2023	2024
State Administrative Actions <sup>1</sup>	291	422	141	125	355
State Revocations	1	1	0	0	2
State Suspensions	14	19	12	12	59
State Denials	2	1	0	1	10
Division-Filed Court Cases	390	279	172	198	347
Division-Assisted Local Hearings	1	2	0	0	0
<b>Total</b>	<b>699</b>	<b>724</b>	<b>325</b>	<b>336</b>	<b>773</b>

<sup>1</sup> The Beer Code became Beer and Wine code effective March 1, 2023, through Proposition 125.

<sup>2</sup> The count of State Administrative Actions increased significantly in fiscal year 2020-21 because of the warning letters issued due to Public Health Order and Executive Order violations related to COVID-19.

<sup>3</sup> The decrease in administrative actions for fiscal year 2021-22 is attributable to the passage of HB 20-1001 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 fiscal year 2021-22 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 (fiscal year 2022-23 and beyond) as reporting timelines and program orientation/initiation is completed.

## 27. Active County-Issued State Liquor Licenses

Fiscal Years 2020 to 2024

County	2020	2021	2022	2023	2024
Adams	623	588	613	690	638
Alamosa	43	42	44	45	43
Arapahoe	973	988	1,058	1,165	1,094
Archuleta	57	64	59	61	68
Baca	9	9	9	10	10
Bent	8	11	9	10	9
Boulder	594	586	623	734	665
Broomfield	109	113	112	121	114
Chaffee	80	89	96	120	110
Cheyenne	4	4	3	4	4
Clear Creek	40	47	52	51	47
Conejos	12	12	11	12	10
Costilla	14	14	13	13	15
Crowley	3	4	4	5	5
Custer	13	12	13	15	17
Delta	66	65	60	100	84

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

County	2020	2021	2022	2023	2024
Denver	1,778	1,736	1,804	2,065	1,891
Dolores	10	13	13	15	14
Douglas	461	464	486	527	520
Eagle	311	315	320	341	341
Elbert	17	18	20	25	25
El Paso	1,076	1,128	1,187	1,271	1,276
Fremont	83	91	90	101	100
Garfield	181	187	185	202	198
Gilpin	37	38	41	45	51
Grand	123	121	114	135	124
Gunnison	119	124	118	122	129
Hinsdale	6	17	10	18	16
Huerfano	32	35	40	38	43
Jackson	12	15	12	14	13
Jefferson	1,009	1,029	1,082	1,193	1,127
Kiowa	6	6	6	6	6
Kit Carson	22	23	21	23	22
Lake <sup>1</sup>	28	29	31	34	178
La Plata <sup>1</sup>	162	171	161	192	35
Larimer	663	708	749	868	781
Las Animas	53	51	58	60	63
Lincoln	18	18	18	17	15
Logan	31	33	31	43	36
Mesa	252	275	279	320	322
Mineral	17	16	15	19	19
Moffat	29	30	31	32	30
Montezuma	68	61	69	74	82
Montrose	80	79	82	100	94
Morgan	60	62	67	67	68
Otero	35	38	38	48	45
Ouray	42	46	51	57	57
Park	34	41	41	50	40
Phillips	12	15	12	14	15
Pitkin	149	147	159	157	176
Prowers	31	31	31	35	37
Pueblo	288	296	302	304	319
Rio Blanco	27	27	27	28	26
Rio Grande	29	31	35	42	41

Continued on page 66

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

County	2020	2021	2022	2023	2024
Routt	134	135	143	162	156
Saguache	16	13	16	16	16
San Juan	19	21	21	16	25
San Miguel	68	70	74	77	80
Sedgwick	6	7	8	8	9
Summit	252	266	273	295	298
Teller	61	71	66	73	70
Washington	7	7	7	7	8
Weld	382	384	412	483	477
Yuma	24	28	31	30	33
<b>State Total</b>	<b>11,008</b>	<b>11,215</b>	<b>11,666</b>	<b>13,025</b>	<b>12,480</b>

## 28. Active County-Issued State Tobacco Licenses

Fiscal Years 2020 to 2024

County	2020	2021 <sup>1</sup>	2022	2023	2024
Adams	NA	60	357	395	432
Alamosa	NA	7	19	21	23
Arapahoe	NA	120	469	510	538
Archuleta	NA	5	17	16	20
Baca	NA	1	9	7	8
Bent	NA	3	10	8	9
Boulder	NA	46	172	182	200
Broomfield	NA	14	41	41	49
Chaffee	NA	3	20	25	27
Cheyenne	NA	2	4	5	5
Clear Creek	NA	4	15	15	16
Conejos	NA	3	9	7	8
Costilla	NA	3	10	8	10
Crowley	NA	0	5	3	5
Custer	NA	2	5	6	7
Delta	NA	9	32	35	34
Denver	NA	52	363	446	486
Dolores	NA	0	3	5	6
Douglas	NA	36	160	177	169
Eagle	NA	10	42	47	56
Elbert	NA	1	490	488	525
El Paso	NA	132	16	15	15

Continued on page 67

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

County	2020	2021 <sup>1</sup>	2022	2023	2024
Fremont	NA	21	39	43	45
Garfield	NA	19	54	52	55
Gilpin	NA	4	21	22	24
Grand	NA	5	18	21	28
Gunnison	NA	5	22	21	22
Hinsdale	NA	1	2	4	4
Huerfano	NA	2	13	13	13
Jackson	NA	2	6	6	6
Jefferson	NA	107	411	469	500
Kiowa	NA	0	3	2	3
Kit Carson	NA	5	16	17	18
Lake	NA	0	51	10	12
La Plata	NA	14	12	50	57
Larimer	NA	51	207	223	246
Las Animas	NA	2	22	24	25
Lincoln	NA	3	12	11	13
Logan	NA	5	21	23	24
Mesa	NA	47	125	143	141
Mineral	NA	0	3	2	2
Moffat	NA	7	15	15	17
Montezuma	NA	11	28	30	34
Montrose	NA	10	42	45	48
Morgan	NA	7	40	37	41
Otero	NA	1	21	22	26
Ouray	NA	2	8	9	10
Park	NA	4	16	17	19
Phillips	NA	4	11	11	9
Pitkin	NA	2	9	13	13
Prowers	NA	2	23	22	24
Pueblo	NA	29	127	134	152
Rio Blanco	NA	3	13	14	11
Rio Grande	NA	6	14	12	18
Routt	NA	9	20	22	30
Saguache	NA	4	13	12	13
San Juan	NA	0	2	3	3
San Miguel	NA	1	13	16	14
Sedgwick	NA	1	7	5	5
Summit	NA	6	27	38	36

Continued on page 68

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

County	2020	2021 <sup>1</sup>	2022	2023	2024
Teller	NA	8	39	35	34
Washington	NA	1	7	7	7
Weld	NA	54	231	238	265
Yuma	NA	8	21	20	20
<b>State Total</b>	<b>NA</b>	<b>986</b>	<b>4073</b>	<b>4395</b>	<b>4735</b>

<sup>1</sup> These license types have been created by HB 20-1001 (Tobacco Bill). The applications were made available 5/1/2021, later than initially planned due to COVID-19.

## 29. Active Tobacco Licenses and Permits by Type

Fiscal Years 2020 to 2024

Type of License or Permit	2020	2021 <sup>1</sup>	2022	2023	2024
Tobacco Cigar-Tobacco Bar	NA	3	4	10	7
Tobacco Delivery Permit	NA	11	106	108	113
Tobacco Large Operator	NA	9	26	2	0
Tobacco Retailer (Off-Premises)	NA	861	3,943	4,151	4,503
Tobacco Retailer Indoor Age Restricted <sup>2</sup>	NA	19	165	234	257
<b>Total Licenses and Permits</b>	<b>NA</b>	<b>903</b>	<b>4,244</b>	<b>4,505</b>	<b>4,880</b>

<sup>1</sup> These license types were created pursuant to HB 20-1001. The applications were made available on a delayed implementation schedule due to relief measures associated with the COVID-19 pandemic.

<sup>2</sup> This license was previously named "Tobacco Retailer (On-Premises)"

## 30. Violations of the Tobacco Code Act

Fiscal Years 2020 to 2024

Actions	2020	2021	2022 <sup>1</sup>	2023	2024
State Administrative Actions	NA	NA	202	299	1,140
State Revocations	NA	NA	0	1	0
State Suspensions	NA	NA	2	8	103
State Denials	NA	NA	0	0	0
Division-Filed Court Cases <sup>2</sup>	NA	NA	13	0	0
Division-Assisted Local Hearings	NA	NA	0	0	0
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>217</b>	<b>308</b>	<b>1,243</b>

<sup>1</sup> The implementation of the tobacco/nicotine retailer licensure program pursuant to HB 20-1001 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.

### 31. Racing Events

Fiscal Years 2019 to 2023

Number of Live Racing Days	2019	2020	2021	2022	2023
Horse Racing	38	36	30	42	39

### 32. Racing Licenses, Fees, and Fines

Calendar Years 2019 to 2023

Licenses	2019	2020	2021	2022	2023
Licenses Issued <sup>2</sup>	698	695	662	836	889
Fees and Fines	2019	2020	2021	2022	2023
Licenses Fees	\$10,818	\$13,954	\$12,346	\$13,815	\$17,480
Fines and Penalties	\$6,500	\$15,952	\$4,950	\$4,500	\$10,821
Investigation Fees	\$12,723	\$13,622	\$14,830	\$11,530	\$14,731
Bad Check Fees	\$0	\$0	\$0	\$0	\$82
<b>Total <sup>1</sup></b>	<b>\$30,041 <sup>1</sup></b>	<b>\$43,501</b>	<b>\$32,126</b>	<b>\$29,845</b>	<b>\$43,114</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.

### 33. Horse Breeders and Owners Awards Paid

Calendar Years 2019 to 2023

	2019	2020	2021	2022	2023
Thoroughbreds <sup>1</sup>	\$904,527	\$546,991	\$609,902	\$662,332	\$672,500
Quarterhorse	\$162,194	\$93,693	\$98,218	\$131,654	\$138,367
Arabian	\$33,430	\$25,555	\$28,947	\$22,166	\$5,296
Paint	\$0	\$0	\$0	\$24	\$336
Appaloosa	\$0	\$0	\$0	\$9	\$0
Harness	\$30,508	\$17,499	\$25,311	\$20,776	\$24,126
Mule	\$0	\$0	\$0	\$0	\$0
<b>Total <sup>2</sup></b>	<b>\$995,658</b>	<b>\$683,738</b>	<b>\$762,378</b>	<b>\$836,962</b>	<b>\$840,625</b>

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

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

### 34. Funds Distributed for Research and Animal Welfare

Calendar Years 2019 to 2023

	2019	2020	2021	2022	2023
Greyhound Welfare and Adoption	\$68,201	\$34,236	\$45,000	\$45,110	\$40,000
CSU Equine Research Fund	\$69,006	\$34,545	\$32,212	\$56,206	\$54,862
<b>Total <sup>1</sup></b>	<b>\$137,207</b>	<b>\$68,782</b>	<b>\$77,212</b>	<b>\$101,316</b>	<b>\$94,862</b>

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



### 35. Active Marijuana Licenses by Type

This table has been converted into an interactive dashboard that can be found at this link: <https://public.tableau.com/app/profile/cu.business.research.division/viz/ColoradoMEDDashboard/Overview>

More current data is available on the MED website at this URL: <https://SBG.Colorado.gov/med/resources-and-reports>

### 36. Marijuana Licensed Businesses by County

Fiscal Year 2024

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

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
Adams	21	1	79	0
Alamosa	2	0	0	0
Arapahoe	17	0	56	1
Archuleta	0	0	17	1
Bent	0	0	4	0
Boulder	34	2	115	2
Broomfield	2	0	5	0
Chaffee	3	0	9	0
Clear Creek	9	0	20	0
Conejos	0	0	9	0
Costilla	2	0	7	0
Crowley	12	1	56	0
Custer	0	0	0	0
Delta	2	0	6	0
Denver	291	2	441	0
Douglas	1	0	0	0
Eagle	5	0	13	0
El Paso	185	0	5	0
Fremont	9	0	0	0

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### 36. 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
Garfield	5	0	34	0
Gilpin	0	0	7	0
Grand	3	0	11	0
Gunnison	0	0	18	0
Huerfano	0	0	13	0
Jefferson	24	0	34	1
Lake	0	0	6	0
La Plata	4	0	21	0
Larimer	23	0	33	0
Las Animas	7	0	44	0
Mesa	5	0	20	0
Moffat	0	0	11	0
Montezuma	1	0	13	0
Montrose	4	0	3	0
Morgan	1	0	8	0
Otero	2	0	3	0
Ouray	3	0	8	0
Park	4	0	14	0
Pitkin	1	0	9	0
Pueblo	48	1	157	2
Routt	11	1	17	0
Saguache	7	0	92	3
San Juan	0	0	4	0
San Miguel	1	0	9	0
Sedgwick	0	0	5	0
Summit	4	0	16	0
Teller	1	0	1	0
Weld	9	1	20	0
<b>Total</b>	<b>763</b>	<b>9</b>	<b>1,473</b>	<b>10</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.



The following tables appeared in last year's Annual Report. This year they were either removed, or migrated into another table, or they are better represented by a linked dashboard below:

**Individual Income Tax Credits**

[CDOR.Colorado.gov/data-and-reports/income-tax-data](https://CDOR.Colorado.gov/data-and-reports/income-tax-data)

**Corporate Income Tax Credits**

[CDOR.Colorado.gov/data-and-reports/income-tax-data](https://CDOR.Colorado.gov/data-and-reports/income-tax-data)

**Individual Income Tax Voluntary Contributions**

[CDOR.Colorado.gov/data-and-reports/income-tax-data](https://CDOR.Colorado.gov/data-and-reports/income-tax-data)

**Alternative Minimum Tax**

This table has been removed.

**Income Tax Cash Flow (Millions of Dollars)**

This table has been migrated into Table 42. Net Collections by Source.

**Net Cigarette Tax Collections and Distributions**

This table has been migrated into Table 42. Net Collections by Source.

**Packages of Cigarettes Taxed (Millions of Packages)**

This table has been removed.

**Net Tobacco Products Tax Collections**

This table has been migrated into Table 42. Net Collections by Source.

**Marijuana Sales**

[CDOR.Colorado.gov/data-and-reports/marijuana-data/marijuana-sales-reports](https://CDOR.Colorado.gov/data-and-reports/marijuana-data/marijuana-sales-reports)

**Marijuana Tax and Fee Revenue**

This table has been migrated into Table 42. Net Collections by Source.

**Net Severance Tax Collections**

This table has been migrated into Table 42. Net Collections by Source.

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

Income Tax Years 2018 to 2022<sup>2</sup>

Income Tax Return Type	2018	2019	2020	2021	2022
Individual	2,966,611	3,073,923	3,124,801	3,232,313	3,256,075
Corporate	52,420	54,015	56,466	61,288	64,352
Fiduciary	50,889	51,198	51,842	53,607	55,117
Partnership	271,434	278,180	283,448	295,183	302,815
<b>Total</b>	<b>3,341,354</b>	<b>3,457,316</b>	<b>3,516,557</b>	<b>3,642,391</b>	<b>3,678,359</b>

<sup>1</sup> This table summarizes the number of income tax returns filed per income tax year at the time the data was retrieved. Income tax filers typically file one return per income tax year.

<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.

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

Fiscal Years 2020 to 2024

Individual Return Type	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023	2024
Paper	331,235	434,421	304,784	304,165	309,473
Electronic	2,450,062	3,199,617	2,951,052	3,105,091	3,273,277
% Electronic	88%	88%	91%	91%	91%
Corporate Return Type	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023	2024
Paper	18,661	19,227	16,306	15,625	15,647
Electronic	35,330	42,370	45,452	50,213	54,217
% Electronic	65%	69%	74%	76%	78%
Fiduciary Return Type	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023	2024
Paper	11,220	13,528	10,793	10,353	9,779
Electronic	35,111	45,713	41,817	45,412	48,266
% Electronic	76%	77%	79%	81%	83%
Partnership Return Type	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023	2024
Paper	53,933	36,569	30,123	28,572	29,948
Electronic	234,039	264,952	258,494	276,075	290,868
% Electronic	81%	88%	90%	91%	91%
Income Return Total	2020 <sup>2</sup>	2021 <sup>3</sup>	2022	2023	2024
<b>Total</b>	<b>3,169,591</b>	<b>4,056,397</b>	<b>3,658,821</b>	<b>3,835,506</b>	<b>4,031,475</b>

<sup>1</sup> The number of 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. The values in this table were changed since the previous Annual Report to use a more robust methodology.

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

- <sup>2</sup> Volume of income tax returns processed is lower than usual in fiscal year 2019-20 and higher than usual in fiscal year 2020-21 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.
- <sup>3</sup> Partnership returns processed during fiscal year 2023-24 include Retroactive SALT Parity Composite Reporting Returns, which were only available for filing through Revenue Online from September 1, 2023, through June 30, 2024.

### 39. Number of Paper and Electronic Sales Tax Returns Filed<sup>1, 2</sup>

Income Tax Years 2020 to 2024<sup>3</sup>

Return Format	2020	2021	2022	2023	2024
Paper	167,616	91,729	67,269	55,758	40,447
Electronic	25,635,741	35,769,439	40,164,969	44,517,165	48,769,451
% Electronic	99.4%	99.7%	99.8%	99.9%	99.9%

- <sup>1</sup> This table only summarizes Colorado Retail Sales Tax Returns (Form DR 0100).
- <sup>2</sup> The values in this table were changed since the previous Annual Report to use a more robust methodology.
- <sup>3</sup> This table summarizes the number of sales tax returns filed at the time the data was retrieved, for filing periods in the fiscal year. This is an understatement of returns processed during the year because it does not include additional counts for amended and because it is limited to filing periods within the fiscal year.

### 40. Property Tax/Rent/Heat Credit Rebates

Income Tax Years 2020 to 2024<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>
2024	25,882	65,768	\$11,453,609	\$443	\$174
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

- <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.

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## 41. Marijuana Sales

Fiscal Years 2020 to 2024

Marijuana Sales	2020	2021	2022	2023	2024
Medical Marijuana <sup>1</sup>	\$380,787,727	\$455,164,011	\$310,251,250	\$200,363,472	\$178,164,692
Retail Marijuana <sup>2</sup>	\$1,527,839,808	\$1,906,902,729	\$1,675,532,452	\$1,444,955,330	\$1,271,948,350
<b>Total <sup>3</sup></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>	<b>\$1,450,113,042</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.

<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.

## 42. Cost of Administration

Fiscal Years 2020 to 2024 <sup>1</sup>

Year	Gross Receipts Realized <sup>2</sup>	Administration <sup>3</sup>	Cost as % of Receipts
2024	\$23,476,037,234	\$263,923,369	1.12%
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%

<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> Gross receipts realized are also reported in the "Gross Receipts Realized (Net Collections) by Source" table. The gross receipts realized reported in this table are the total of state and local receipts.

<sup>3</sup> Administration costs include all DOR personal services and operating costs with the exception of Lottery funds.

## 43. Net Collections by Source

Fiscal Years 2020 to 2024 <sup>1</sup>

### Sales and Use

Source	2020	2021	2022	2023	2024
Sales Tax	\$3,186,143,129	\$3,450,454,221	\$4,051,571,467	\$4,356,573,967	\$4,433,510,656
Sales Tax Licenses	\$2,570,258	\$513,870	\$2,922,961	\$577,188	\$3,045,682
Use Tax	\$226,116,400	\$210,754,079	\$233,297,872	\$250,554,569	\$232,527,999
<b>Sales and Use Total</b>	<b>\$3,414,829,786</b>	<b>\$3,661,722,170</b>	<b>\$4,287,792,301</b>	<b>\$4,607,705,724</b>	<b>\$4,669,084,337</b>

### Marijuana

Source	2020	2021	2022	2023	2024
Marijuana Fees	\$11,783,809	\$12,144,573	\$12,843,866	\$10,973,415	\$12,310,758
Retail Marijuana Sales Tax	\$226,211,275	\$290,245,745	\$256,036,367	\$219,396,132	\$195,395,711

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### 43. Net Collections by Source (Continued)

#### Marijuana

Source	2020	2021	2022	2023	2024
Retail Marijuana Excise Tax	\$81,067,053	\$120,338,278	\$97,679,941	\$55,912,470	\$48,789,776
State Sales Tax on Medical Marijuana	\$10,718,922	\$13,026,503	\$9,875,505	\$5,812,104	\$4,048,606
State Sales Tax on Retail Marijuana	\$1,328,125	\$1,558,831	\$2,345,719	\$1,132,661	\$1,250,178
<b>Marijuana Total</b>	<b>\$331,109,184</b>	<b>\$437,313,930</b>	<b>\$378,781,398</b>	<b>\$293,226,782</b>	<b>\$261,795,030</b>

#### Liquor

Source	2020	2021	2022	2023	2024
Liquor Excise Taxes and Surcharges	\$50,611,660	\$54,255,159	\$56,370,713	\$56,876,187	\$56,830,982
Liquor Licenses	\$4,152,373	\$4,079,982	\$4,135,393	\$5,122,889	\$6,607,234
Liquor Licenses/85% City and County	\$3,486,266	\$2,057,921	\$2,127,179	\$3,889,676	\$3,972,852
<b>Liquor Total</b>	<b>\$58,250,299</b>	<b>\$60,393,062</b>	<b>\$62,633,286</b>	<b>\$65,888,752</b>	<b>\$67,411,068</b>

#### Cigarette, Nicotine Products, and Tobacco Products

Source	2020	2021	2022	2023	2024
Cigarette Excise Tax	\$139,993,246	\$168,581,167	\$264,659,202	\$233,921,059	\$206,318,806
Cigarette Licenses	\$638	\$643	\$480	\$400	\$443
Nicotine Licenses/Fines	\$0	\$14,313	\$79,860	\$120,557	\$67,332
Nicotine Products Excise Tax	\$0	\$8,218,234	\$42,190,677	\$56,396,483	\$73,072,408
Tobacco Products Excise Tax	\$47,057,526	\$51,059,244	\$62,423,793	\$60,447,083	\$58,671,797
Tobacco Products Licenses/Fines	\$13,137	\$452,991	\$1,567,528	\$2,145,152	\$2,448,321
<b>Cigarette, Nicotine Products, and Tobacco Products Total</b>	<b>\$187,064,547</b>	<b>\$228,326,591</b>	<b>\$370,921,540</b>	<b>\$353,030,733</b>	<b>\$340,579,108</b>

#### Motor Fuel

Source	2020	2021	2022	2023	2024
Aviation Fuel Taxes	\$26,429,984	\$17,159,001	\$45,176,046	\$59,140,423	\$52,238,243
Fuel Impact Reduction Fee	\$0	\$0	\$0	\$0	\$14,643,827
Liquid Petroleum Inspection Fee	\$302,987	\$298,164	\$351,250	\$248,447	\$238,178

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### 43. Net Collections by Source (Continued)

#### Motor Fuel

Source	2020	2021	2022	2023	2024
Motor Fuel Taxes	\$625,822,928	\$601,565,039	\$620,767,626	\$648,908,581	\$666,370,493
Special Fuel Licenses and Permits	\$1,848,930	\$7,754,005	\$9,843,581	\$10,808,628	\$10,784,210
Underground Storage Tank Surcharge	\$34,325,093	\$38,550,851	\$39,526,698	\$37,114,137	\$21,510,785
<b>Motor Fuel Total</b>	<b>\$688,729,921</b>	<b>\$665,327,061</b>	<b>\$715,665,200</b>	<b>\$756,220,216</b>	<b>\$765,785,736</b>

#### Income

Source	2020	2021	2022	2023	2024
Individual Withholding	\$7,069,585,487	\$7,898,216,082	\$8,898,068,352	\$9,350,667,600	\$9,757,918,768
Individual Estimated Payments	\$890,698,402	\$2,297,237,439	\$2,502,288,827	\$1,548,759,233	\$1,312,434,725
Individual Cash With Returns	\$640,997,573	\$1,654,283,379	\$1,807,949,288	\$1,372,823,697	\$1,489,791,511
Individual TABOR <sup>3</sup>	\$139,163,294	\$94,015,715	\$252,738,812	\$3,564,427,135	\$3,034,263,040
Individual Refunds <sup>4</sup>	(\$1,076,243,813)	(\$1,522,344,648)	(\$1,671,932,899)	(\$5,590,076,233)	(\$5,086,517,301)
<b>Individual Net Collections</b>	<b>\$7,664,200,942</b>	<b>\$10,421,407,967</b>	<b>\$11,789,112,380</b>	<b>\$10,246,601,432</b>	<b>\$10,507,890,743</b>
Corporate Estimated Payments	\$512,190,273	\$944,690,899	\$869,439,411	\$891,475,515	\$880,650,426
Corporate Cash With Returns	\$199,934,180	\$254,110,992	\$427,380,717	\$538,468,599	\$608,050,727
Corporate TABOR <sup>3</sup>	\$443,387	\$28,879,571	(\$8,984,111)	\$10,600,095	\$815,108
Corporate Refunds <sup>4</sup>	(\$109,488,100)	(\$147,227,807)	(\$110,187,536)	(\$158,234,944)	(\$192,559,743)
<b>Corporate Net Collections</b>	<b>\$603,079,740</b>	<b>\$1,080,453,655</b>	<b>\$1,177,648,480</b>	<b>\$1,282,309,266</b>	<b>\$1,296,956,518</b>
Fiduciary Estimated Payments	\$19,565,660	\$88,177,748	\$112,365,773	\$77,831,911	\$51,757,345
Fiduciary Cash With Returns	\$11,050,851	\$49,694,705	\$49,889,815	\$32,097,020	\$36,398,581
Fiduciary TABOR <sup>3</sup>	\$580,653	\$1,392,522	\$643,953	\$1,248,651	(\$2,858)
Fiduciary Refunds <sup>4</sup>	(\$10,834,815)	(\$11,998,694)	(\$12,594,365)	(\$22,691,708)	(\$38,334,798)
<b>Fiduciary Net Collections</b>	<b>\$20,362,348</b>	<b>\$127,266,282</b>	<b>\$150,305,176</b>	<b>\$88,485,875</b>	<b>\$49,818,271</b>
Partnership Estimated Payments	\$80,330,812	\$179,100,495	\$224,241,123	\$733,972,333	\$723,460,950
Partnership Cash With Returns	\$28,575,510	\$69,080,042	\$116,194,439	\$377,812,709	\$653,195,482
Partnership TABOR <sup>3</sup>	\$991,069	\$2,778,497	\$581,702	\$2,035,536	\$73,024
Partnership Refunds <sup>4</sup>	(\$14,930,798)	(\$21,708,630)	(\$18,589,165)	(\$41,420,787)	(\$77,993,805)

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### 43. Net Collections by Source (Continued)

#### Income

Source	2020	2021	2022	2023	2024
Partnership Net Collections <sup>5</sup>	\$94,966,593	\$229,250,404	\$322,428,098	\$1,072,399,791	\$1,298,735,650
<b>Income Total</b>	<b>\$8,382,609,623</b>	<b>\$11,858,378,308</b>	<b>\$13,439,494,134</b>	<b>\$12,689,796,364</b>	<b>\$13,153,401,182</b>

#### Property Tax/Rent/Heat Credit Rebates

Source	2020	2021	2022	2023	2024
Property Tax/Rent/Heat Credit Rebates	(\$5,769,808)	(\$6,225,956)	(\$6,629,145)	(\$10,552,487)	(\$11,453,609)

#### Severance

Source	2020	2021	2022	2023	2024
Coal Severance Tax	\$2,671,960	\$1,866,302	\$3,213,681	\$4,454,136	\$6,552,421
Oil and Gas Severance Tax <sup>6</sup>	\$142,844,643	(\$19,373,305)	\$300,880,874	\$340,893,318	\$178,464,346
Molybdenum & Metallic Minerals Severance Taxes	\$2,361,799	\$2,226,562	\$2,715,417	\$611,288	\$2,088,097
<b>Severance Total<sup>6</sup></b>	<b>\$147,878,402</b>	<b>(\$15,280,441)</b>	<b>\$306,809,972</b>	<b>\$345,958,742</b>	<b>\$187,104,864</b>

#### Gaming, Sports Betting, and Racing

Source	2020	2021	2022	2023	2024
Gaming, Sports Betting, & Racing Taxes	\$89,168,510	\$115,623,961	\$177,057,492	\$196,359,361	\$200,773,838
Gaming & Racing Licenses and Fees	\$2,339,112	\$2,282,718	\$2,115,850	\$2,649,368	\$2,628,183
<b>Gaming, Sports Betting, and Racing Total</b>	<b>\$91,507,622</b>	<b>\$117,906,680</b>	<b>\$179,173,342</b>	<b>\$199,008,729</b>	<b>\$203,402,021</b>

#### Transportation Fees

Source	2020	2021	2022	2023	2024
Bridge and Tunnel Impact Fees	\$0	\$0	\$0	\$11,600,604	\$19,738,322
Per Ride Fees	\$0	\$0	\$0	\$6,351,879	\$10,032,690
Retail Delivery Fees	\$0	\$0	\$0	\$75,919,293	\$92,897,043
Road Usage Fees	\$0	\$0	\$0	\$8,472,672	\$89,690,011
<b>Transportation Fees Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,344,448</b>	<b>\$212,358,066</b>

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### 43. Net Collections by Source (Continued)

#### Driver and Motor Vehicle

Source	2020	2021	2022	2023	2024
Bridge Safety Surcharge	\$106,411,126	\$109,513,255	\$108,876,181	\$109,492,177	\$114,017,091
Daily Vehicle Rental Fees	\$33,934,916	\$24,842,347	\$30,281,122	\$36,594,133	\$39,199,761
DNA Cold Case Surcharge	\$210,607	\$181,744	\$173,713	\$169,880	\$166,119
Emissions	\$12,913,332	\$12,775,992	\$13,059,007	\$12,984,391	\$17,065,666
IRP Due Other States	\$3,779,516	(\$273,898)	\$6,600,574	\$1,114,116	\$0
Late Registration Penalty Fees	\$20,885,388	\$28,344,904	\$33,224,854	\$36,298,836	\$43,502,141
License Reinstatement Fees	\$6,113,912	\$5,795,550	\$5,693,444	\$5,017,290	\$4,433,700
Motor Vehicle Dealer/ Sales Licenses	\$3,774,570	\$4,654,610	\$3,331,682	\$3,365,908	\$4,443,503
Motor Vehicle Manufacturer Licenses	\$327,130	\$320,103	\$225,517	\$246,111	\$362,114
Motor Vehicle Operator Licenses <sup>7</sup>	\$33,874,656	\$38,855,870	\$43,021,241	\$43,955,593	\$40,786,727
Motor Vehicle Penalty Assessments	\$11,974,260	\$10,357,639	\$9,931,592	\$9,014,069	\$8,433,847
Motorist Insurance Identification Database	\$506,422	\$525,680	\$526,114	\$529,462	\$553,343
Organ & Tissue Donor Awareness	\$443,178	\$414,027	\$471,164	\$474,026	\$392,722
Other Motor Vehicle Receipts <sup>8</sup>	\$510,967	\$472,497	\$555,099	\$619,677	\$631,771
Passenger Mile Tax	\$320,626	\$93,226	\$195,139	\$238,763	\$396,078
Road Safety Surcharge	\$133,960,255	\$137,793,800	\$110,430,782	\$72,344,464	\$104,045,714
Ticket Related Receipts	\$388,082	\$268,081	\$186,926	\$202,443	\$178,132
Titles	\$6,017,783	\$6,256,351	\$6,318,870	\$6,132,021	\$6,340,726
Traumatic Brain Injury Fee Surcharge	\$887,254	\$812,296	\$730,548	\$675,216	\$628,048
Vehicle Registrations	\$255,863,988	\$275,286,578	\$276,600,606	\$286,918,182	\$335,950,361
<b>Driver and Motor Vehicle Total</b>	<b>\$633,097,970</b>	<b>\$657,290,650</b>	<b>\$650,434,176</b>	<b>\$626,386,756</b>	<b>\$721,527,563</b>

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### 43. Net Collections by Source (Continued)

#### Public Utilities Administration

Source	2020	2021	2022	2023	2024
Other PUC Hazardous Fees	\$1,114,880	\$1,056,758	\$1,766,064	\$1,263,147	\$1,206,625
PUC Utility Supervision Fees	\$12,193,745	\$14,026,976	\$14,779,661	\$15,532,725	\$19,057,584
<b>Public Utilities Administration Total</b>	<b>\$13,308,625</b>	<b>\$15,083,733</b>	<b>\$16,545,726</b>	<b>\$16,795,872</b>	<b>\$20,264,209</b>

#### Prepaid Wireless

Source	2020	2021	2022	2023	2024
E911 TRS Surcharges	\$6,726,022	\$13,965,846	\$15,436,268	\$17,202,391	\$17,202,391
E911 and TRS Surcharges	\$0	\$740,634	\$1,957,882	\$2,047,755	\$2,047,755
<b>Prepaid Wireless Total</b>	<b>\$2,502,244</b>	<b>\$6,726,022</b>	<b>\$14,706,479</b>	<b>\$17,394,150</b>	<b>\$19,250,146</b>

#### Other Receipts

Source	2020	2021	2022	2023	2024
Collection Action Related	\$5,105,584	\$5,249,363	\$5,626,411	\$4,186,351	\$3,525,226
Collections Not Yet Allocated <sup>9</sup>	\$3,050,916	\$1,584,136	\$44,793,539	(\$32,572,172)	\$3,944,063
Miscellaneous Receipts <sup>10</sup>	\$46,661	\$62,612	\$25,336	\$88,709	\$146,577
<b>Other Receipts Total</b>	<b>\$8,203,162</b>	<b>\$6,896,111</b>	<b>\$50,445,286</b>	<b>(\$28,297,113)</b>	<b>\$7,615,867</b>

#### Local Taxes Collected on Behalf of Local Jurisdictions<sup>11</sup>

Source	2020	2021	2022	2023	2024
City Sales	\$286,975,697	\$342,256,159	\$401,322,528	\$443,845,407	\$469,027,670
County Lodging District	\$6,526,922	\$7,070,943	\$9,709,537	\$11,998,090	\$17,636,904
County Sales	\$758,478,303	\$856,473,689	\$1,008,122,414	\$1,077,322,892	\$1,098,021,393
Football Stadium District	\$225,929	\$1,805	\$536	\$140	\$0
Health Services District	\$4,314,419	\$5,461,557	\$6,131,972	\$9,433,930	\$9,627,440
Local Improvement District	\$7,263,770	\$7,830,578	\$9,018,391	\$9,561,695	\$9,956,925
Local Marketing District	\$10,961,630	\$11,718,205	\$16,987,291	\$18,092,743	\$23,335,317
Mass Transportation System District	\$29,372,470	\$32,516,590	\$42,620,574	\$45,602,799	\$45,638,821
Metropolitan District	\$7,241,036	\$9,487,593	\$15,673,299	\$17,857,836	\$19,533,528

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### 43. Net Collections by Source (Continued)

#### Local Taxes Collected on Behalf of Local Jurisdictions <sup>11</sup>

Source	2020	2021	2022	2023	2024
Motor Vehicle Specific Ownership - Classes A & F	\$26,557,953	\$28,331,598	\$26,063,460	\$27,715,831	\$32,702,877
Multi-Jurisdictional Housing Authority District	\$10,888,536	\$12,667,888	\$15,893,216	\$16,739,482	\$16,806,273
Public Safety Improvements District	\$14,982,578	\$18,819,961	\$23,697,602	\$25,209,216	\$25,815,833
Regional Transportation District	\$642,579,355	\$677,409,897	\$805,462,642	\$846,613,520	\$834,455,502
Regional Transportation Authority District	\$132,334,269	\$154,454,758	\$178,454,299	\$183,076,673	\$188,984,308
Scientific and Cultural Facilities District	\$64,811,245	\$68,796,284	\$81,088,385	\$86,623,305	\$86,107,179
<b>Local Taxes Collected on Behalf of Local Jurisdictions Total <sup>11</sup></b>	<b>\$2,003,514,111</b>	<b>\$2,233,297,506</b>	<b>\$2,640,246,146</b>	<b>\$2,819,693,558</b>	<b>\$2,877,649,970</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> Income tax collections and refunds were lower than usual in fiscal year 2019-20 and higher than usual in fiscal year 2020-21 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.
- <sup>3</sup> This data reflects the dollar amount of TABOR refunds credited to taxpayers.
- <sup>4</sup> Refunds include refunds issued, canceled, intercepted, donated to voluntary contribution funds, and money issued through TABOR refund mechanisms.
- <sup>5</sup> Partnership tax revenue comes from composite returns filed on behalf of non-resident partners or shareholders and partnerships and S corporations electing to be taxed at the entity level pursuant to the SALT Parity Act. This excludes income tax revenue from partners and shareholders who submit payments through other income tax return types.
- <sup>6</sup> In fiscal year 2020-21, refunds exceeded collections. All values are on a cash basis.
- <sup>7</sup> Revenue Department Service Fees are included in this line item.
- <sup>8</sup> This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere.
- <sup>9</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>10</sup> Estate tax collections are included among miscellaneous receipts.
- <sup>11</sup> This only reflects taxes collected by the state of Colorado on behalf of local jurisdictions, and is not comprehensive of all local taxes.

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## 44. Total Net Collections by Source

Fiscal Years 2020 to 2024<sup>1</sup>

Source	2020	2021	2022	2023	2024	Percent of 2024 Total Gross Receipts Realized	2023 to 2024 Year-to-Year Percent Change
Sales and Use	\$3,414,829,786	\$3,661,722,170	\$4,287,792,301	\$4,607,705,724	\$4,669,084,337	19.9%	1.3%
Marijuana	\$331,109,184	\$437,313,930	\$378,781,398	\$293,226,782	\$261,795,030	1.1%	-10.7%
Liquor	\$58,250,299	\$60,393,062	\$62,633,286	\$65,888,752	\$67,411,068	0.3%	2.3%
Cigarette, Nicotine Products, and Tobacco Products	\$187,064,547	\$228,326,591	\$370,921,540	\$353,030,733	\$340,579,108	1.4%	-3.5%
Motor Fuel	\$688,729,921	\$665,327,061	\$715,665,200	\$756,220,216	\$765,785,736	3.3%	1.3%
Income	\$8,382,609,623	\$11,858,378,308	\$13,439,494,134	\$12,689,796,364	\$13,153,401,182	56.0%	3.7%
Property Tax/ Rent/Heat Credit Rebates	(\$5,769,808)	(\$6,225,956)	(\$6,629,145)	(\$10,552,487)	(\$11,453,609)	-0.0%	-8.5%
Severance <sup>2</sup>	\$147,878,402	(\$15,280,441)	\$306,809,972	\$345,958,742	\$187,104,864	0.8%	-45.9%
Gaming, Sports Betting, and Racing	\$91,507,622	\$117,906,680	\$179,173,342	\$199,008,729	\$203,402,021	0.9%	2.2%
Transportation Fees	\$0	\$0	\$0	\$102,344,448	\$212,358,066	0.9%	107.5%
Gaming, Sports Betting, and Racing	\$91,507,622	\$117,906,680	\$179,173,342	\$199,008,729	\$203,402,021	0.9%	2.2%
Transportation Fees	\$0	\$0	\$0	\$102,344,448	\$212,358,066	0.9%	107.5%
Driver and Motor Vehicle	\$633,097,970	\$657,290,650	\$650,434,176	\$626,386,756	\$721,527,563	3.1%	15.2%
Public Utilities Administration	\$13,308,625	\$15,083,733	\$16,545,726	\$16,795,872	\$20,264,209	0.1%	20.6%
Prepaid Wireless	\$2,502,244	\$6,726,022	\$14,706,479	\$17,394,150	\$19,250,146	0.1%	10.7%
Other Receipts <sup>3</sup>	\$8,203,162	\$6,896,111	\$50,445,286	(\$28,297,113)	\$7,615,867	0.0%	126.9%
Local Taxes Collected on Behalf of Local Jurisdictions <sup>4</sup>	\$2,003,514,111	\$2,233,297,506	\$2,640,246,146	\$2,819,693,558	\$2,877,649,970	12.2%	2.1%
<b>Total Net Collections</b>	<b>\$15,956,835,688</b>	<b>\$19,927,155,427</b>	<b>\$23,107,019,841</b>	<b>\$22,854,601,227</b>	<b>\$23,495,775,556</b>	<b>100.0%</b>	<b>2.8%</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 modified to utilize updated information since the previous Annual Report.

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## 44. Total Net Collections by Source (Continued)

- <sup>2</sup> In fiscal year 2020-2021, 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> This only reflects taxes collected by the state of Colorado on behalf of local jurisdictions, and is not comprehensive of all local taxes..



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.

**HB24-1139: Death Benefit for State Employee Surviving Spouse**

The bill continues death benefits for surviving spouses of certain state employees who die from work-related causes, regardless of remarriage.

**Effective: 8/7/2025**

**HB24-1172: County Revitalization Authorities (Tax DMV)**

The bill creates a process for establishing county revitalization authorities to use tax increment financing for revitalization projects.

**Effective: 8/7/2024**

**HB24-1199: Department of Revenue Supplemental**

Supplemental appropriations are made to the Department of Revenue.

**Effective: 3/6/24**

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**HB24-1204: Capital Construction Information Technology**

Supplemental appropriations are made for capital construction information technology projects.

**Effective: 3/6/24**

**HB24-1353 Firearms Dealer Requirements & Permit**

The bill requires that certain firearms dealers in the state obtain a permit from the Department of Revenue (DOR).

**Effective: 6/7/24**

**HB24-1411: Increase in Property Tax Exemption Filing Fees**

The bill increases fees for filing forms related to property tax exemptions and allows for annual inflation adjustments.

**Effective: 4/18/24**

**HB24-1428: Evidence-Based Designations for Budget**

The bill modifies definitions used when analyzing evidence regarding programs in relation to budget requests. It also modifies the process for incorporating evidence-based decision-making into the budget process.

**Effective: 4/18/24**

**HB24-1430: 2024-25 Long Appropriations Bill**

Provides for the payment of expenses of the executive, legislative, and judicial departments of the state of Colorado, and of its agencies and institutions, for and during the fiscal year beginning July 1, 2024, except as otherwise noted.

**Effective: 4/29/24**

**HB24-1436: Sports Betting Tax Revenue Voter Approval**

The bill refers a measure to allow the state to retain all sports betting tax revenue above the original estimate, allocating the excess to the water plan implementation fund.

**Effective: 5/20/24**

**HB24-1454: Grace Period Noncompliance Digital Accessibility**

The bill provides a one-year grace period until July 1, 2025 for state agencies demonstrating good faith efforts to comply with digital accessibility standards.

**Effective: 5/24/24**

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**HB24-1469: Collections for Another Government**

The bill clarifies the definition of "collections for another government" that are exempt from state TABOR limits.

**Effective: 6/3/24**

**SB24-105: Clarifying Environmental Response Surcharge (Tax)**

The bill clarifies fee amounts collected for the petroleum storage tank fund and repeals outdated provisions regarding another environmental fee.

**Effective: 8/7/2024**

**SB24-129: Nonprofit Member Data Privacy & Public Agencies**

The bill prohibits public agencies from requiring nonprofits to disclose member data, with some exceptions. It also restricts disclosure of such data under open records laws.

**Effective: 8/7/2024**

**SB24-222: State Funding to Relocate Two State Entities**

The bill facilitates the relocation of Department of Revenue offices and the potential relocation of the state historical society's storage facility.

**Effective: 5/31/24**

**Division of Motor Vehicles (DMV)**

**HB 24-1021 Motor Vehicle Minor Driver Education Standards**

The bill modifies driver education requirements and requires commercial driving instructors to undergo criminal background checks.

**Effective: 4/1/26**

**HB24-1089: Vehicle Electronic Notifications**

The bill requires the Division to create a process for vehicle owners to request and receive electronic notifications for vehicle transactions, with some exceptions.

**Effective: 6/3/24**

**HB24-1105: Creating the Chicano Special License Plate**

The bill creates the Chicana/o special license plate for applicants who donate to a designated non-profit organization supporting the Latin American community.

**Effective: 8/7/2024**

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**HB24-1132: Support for Living Organ Donors**

The bill implements measures to support living organ donors, including prohibiting adverse employment actions, creating tax credits, and establishing a special license plate.

**Effective: 6/3/24**

**HB24-1133: Criminal Record Sealing & Expungement Changes**

The bill makes several changes related to sealing and expunging criminal records, including in cases of mistaken identity and for municipal violations.

**Effective: 7/1/2024**

**HB24-1135: Offenses Related to Operating a Vehicle**

The bill modifies penalties for offenses involving the operation of commercial vehicles and creates new offenses for failing to comply with blood draw warrants in DUI cases.

**Effective: 8/1/2024**

**HB24-1161: Motor Vehicle Access Individuals with Disabilities**

The bill establishes accessibility requirements for car sharing programs, electric vehicle charging stations, and parking spaces.

**Effective: 6/3/24**

**HB24-1250: Driving Improvement Course Driver's License Points**

The bill allows individuals to attend an approved driving improvement course to waive license suspension points for a traffic infraction conviction.

**Effective: 8/7/2024**

**HB24-1269: Modification of Recording Fees**

The bill establishes a flat recording fee of \$40 for most documents filed with county clerk and recorders. It also makes changes regarding redaction of social security numbers.

**Effective: 7/1/2025**

**HB24-1319: Fire Fighters License Plate Expiration on Transfer**

The bill provides that Colorado professional firefighters license plates expire upon transfer or assignment of the vehicle.

**Effective: 8/7/2024**

**HB24-1360: Colorado Disability Opportunity Office**

The bill creates the Colorado Disability Opportunity Office in the Department of Labor and Employment and transfers the Colorado Disability Funding Committee to the office.

**Effective: 7/1/2024**

**HB24-1369: Colorado Agriculture Special License Plate**

The bill creates the Colorado agriculture special license plate with fees supporting marketing programs for Colorado agricultural products.

**Effective: 8/7/2024**

**HB24-1464: Designation of Highway Zones**

The bill allows, and in some cases requires, CDOT to designate certain highway segments as highway maintenance, repair, or construction zones.

**Effective: 8/7/2024**

**SB24-019: Remuneration-Exempt Identifying Placards**

The bill clarifies that remuneration-exempt parking placards exempt holders from paying at any parking device within a parking lot. It also increases the number of placards an individual may receive.

**Effective: 11/01/2024**

**SB24-065: Mobile Electronic Devices & Motor Vehicle Driving**

The bill prohibits drivers 18 and older from using a mobile device while driving, with some exceptions, and sets penalties for violations.

**Effective: 8/7/2024**

**SB24-079: Motorcycle Lane Filtering & Passing**

The bill allows motorcycles to pass vehicles in the same lane when certain conditions are met.

**Effective: 8/7/2024**

Continued on page 89

**SB24-100: Commercial Vehicle Highway Safety Measures**

The bill expands areas where CDOT can require chains and other equipment on commercial vehicles, establishes speed enforcement zones, and prohibits driving certain large vehicles in the left lane in specified highway segments.

**Effective: 8/7/2024**

**SB24-182: Immigrant Identification Document Issuance**

The bill modifies application requirements for driver's licenses and identification cards issued to individuals not lawfully present in the U.S.

**Effective: 3/31/2025**

**SB24-192: Motor Vehicle Lemon Law**

The bill modifies provisions of the "lemon law" regarding defective motor vehicles, including expanding eligibility periods, adjusting repair attempt thresholds, and requiring certain inspections.

**Effective: 8/7/2024**

**SB24-195: Protect Vulnerable Road Users**

The bill modifies use of automated vehicle identification systems, requires CDOT to set targets for vulnerable road user fatalities, and directs minimum spending on safety projects.

**Effective: 6/5/24**

**SB24-210: Modifications to Laws Regarding Elections**

The bill makes changes to the uniform election code and conduct of elections.

**Effective: 1/1/2025**

**SB24-220: Overweight & Oversize Motor Vehicle Permits**

The bill modifies requirements for overweight vehicle permits and allows expedited issuance of single-use overweight or oversize permits for emergencies.

**Effective: 8/7/2024**

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## Division of Taxation (TAX)

### **HB24-1036: Adjusting Certain Tax Expenditures**

The bill repeals several infrequently used tax expenditures and modifies others.

**Effective: 8/7/2024**

### **HB 24-1041 Streamline Filing Sales & Use Tax Return**

The bill allows the Department of Revenue to increase sales and use tax filing thresholds. It also clarifies home rule jurisdictions' ability to collect sales and use tax from retailers without a physical presence in the state.

**Effective: 8/7/24**

### **HB 24-1050 Simplify Processing Regarding Certain Local Government Taxes**

The bill expands the scope of the Sales and Use Tax Simplification Task Force and requires reporting of local lodging taxes and sales and use taxes integrated with building permits.

**Effective: 6/4/24**

### **HB24-1052: Senior Housing Income Tax Credit**

The bill reinstates and expands an income tax credit for qualifying seniors for tax year 2024.

**Effective: 8/7/2024**

### **HB24-1053: Tax Policy Analysis by the Legislative Branch**

The bill makes changes to state auditor procedures for evaluating tax expenditures and federal tax changes. It also extends the legislative oversight committee and task force concerning tax policy.

**Effective: 6/4/24**

### **HB24-1056: Issuance of Treasurer's Deeds**

The bill ends requirements for county treasurers to issue deeds upon presentation of a certificate of purchase of tax lien. It establishes a process for public auction of a certificate of option for treasurer's deed.

**Effective: 7/1/2024**

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**HB24-1084: Repeal & Reenact Earned Income Tax Credit Increase**

The bill repeals and reenacts the law from the first extraordinary session of the 74th General Assembly in November 2023 that increased the state earned income tax credit for 2023 from 25% to 50% of the federal credit amount.

**Effective: 1/31/24**

**HB24-1116: Extend Contaminated Land Income Tax Credit**

The bill extends the income tax credit for approved environmental remediation of contaminated land an additional 5 years through 2030.

**Effective: 8/7/2024**

**HB24-1134: Adjustments to Tax Expenditures to Reduce Burden**

The bill makes changes to child care expense credits, the earned income tax credit percentages, and corporate income tax provisions.

**Effective: 8/7/2024**

**HB24-1142: Reduce Income Tax Social Security Benefits**

The bill expands the income tax subtraction for Social Security benefits to taxpayers aged 55-64 with adjusted gross incomes under certain thresholds.

**Effective: 8/7/2024**

**HB24-1157: Employee-Owned Business Office & Income Tax Credit**

The bill codifies the employee ownership office and creates a refundable tax credit for employee-owned businesses from 2025-2029.

**Effective: 8/7/2024**

**HB24-1235: Reduce Aviation Impacts on Communities**

The bill creates an income tax credit for costs to enable aircraft to be certified for unleaded gasoline, directs the use of aviation grants to support unleaded fuel transition, changes membership of the aeronautical board, and directs measures to evaluate and mitigate adverse impacts.

**Effective: 5/17/24**

Continued on page 92

**HB24-1240: AmeriCorps Education Award Tax Subtraction**

The bill creates an income tax subtraction for 2026-2033 for AmeriCorps Education Award amounts used by taxpayers.

**Effective: 6/3/24**

**HB24-1249: Tax Credit Agricultural Stewardship Practices**

The bill establishes an income tax credit for 2026 and later years for farmers and ranchers implementing qualified stewardship practices on their land.

**Effective: 8/7/2024**

**HB24-1268: Financial Assistance for Certain Low-Income Individuals**

The bill changes the property tax/rent/heat rebate to only be available for seniors starting in 2025. It creates a new income tax credit for individuals with disabilities.

**Effective: 6/6/24**

**HB24-1288: Earned Income Tax Credit Data Sharing**

The bill requires the Department to share data on earned income tax credit claimants with other state agencies for benefit outreach. It also creates a pilot program for the Department to help households file returns and claim credits.

**Effective: 8/7/2024**

**HB24-1295: Creative Industry Community Revitalization Incentives**

The bill modifies the community revitalization grant program and creates a new tax credit for projects supporting creative industries.

**Effective: 5/28/24**

**HB24-1311: Family Affordability Tax Credit**

The bill creates a new refundable tax credit from 2024-2033 for households with children, with amounts varying based on child ages, income levels, and state revenue growth.

**Effective: 8/7/2024**

Continued on page 93

**HB24-1312: State Income Tax Credit for Careworkers**

The bill creates an income tax credit from 2025-2028 of \$1200-\$2400 for qualifying care workers.

**Effective: 8/7/2024**

**HB24-1313: Housing in Transit-Oriented Communities**

The bill requires certain "transit-oriented communities" to allow higher density housing near transit. It creates grant programs and tax credits to support affordable housing in these areas.

**Effective: 5/13/24**

**HB24-1314: Modification Tax Credit Preservation Historic Structures**

The bill makes various changes to the tax credit for preservation of historic structures, including expanding credit amounts and eligible structures.

**Effective: 8/7/2024**

**HB24-1316: Middle-Income Housing Tax Credit**

The bill creates a pilot tax credit program from 2025-2027 for owners of housing developments serving middle-income households.

**Effective: 5/30/24**

**HB24-1325: Tax Credits for Quantum Industry Support**

The bill creates tax credits for investments in quantum technology facilities and to offset losses on loans to quantum companies.

**Effective: 5/28/24**

**HB24-1340: Incentives for Post-Secondary Education**

The bill creates a refundable tax credit from 2025-2032 for tuition and fees paid by students at Colorado higher education institutions, with amounts varying based on income.

**Effective: 8/7/2024**

**HB24-1349: Firearms & Ammunition Excise Tax**

Subject to voter approval, the bill creates an excise tax on firearms and ammunition sales starting in 2025, with revenue allocated to various public safety purposes.

**Effective: Portions 6/5/2024**

**HB24-1358: Film Incentive Tax Credit**

The bill modifies the film production tax credit, including expanding eligible expenses and instituting a reservation system.

**Effective: 8/7/2024**

Continued on page 94

**HB24-1362: Measures to Incentivize Graywater Use**

The bill authorizes installation of graywater systems statewide and creates an income tax credit for costs of retrofitting a residence for indoor graywater reuse.

**Effective: 8/7/2024**

**HB24-1365: Opportunity Now Grants & Tax Credit**

The bill creates a tax credit starting in 2026 for employers that improve facilities and acquire equipment for workforce training programs. It also creates grant programs to expand apprenticeships.

**Effective: 8/7/2024**

**HB24-1413: Severance Tax Transfers**

The bill increases transfers from severance tax funds to the general fund and conservation districts in fiscal year 2024-25.

**Effective: 5/22/24**

**HB24-1434: Expand Affordable Housing Tax Credit**

The bill expands the amounts of the affordable housing tax credit from 2024-2031 and accelerates the credit claiming schedule. It also creates a new credit for projects in transit-oriented communities.

**Effective: 8/7/2024**

**HB 24-1439 Financial Incentives Expand Apprenticeship Program**

The bill creates a state income tax credit, repeals another, and creates two grant programs in the Department of Labor and Employment (CDLE) to support apprenticeships.

**Effective: 5/10/24**

**HB24-1453: Relocate Title 24 CLIMBER Act**

The bill relocates the CLIMBER Act program from the Treasury Department to the Office of Economic Development and makes conforming changes.

**Effective: 9/1/2024**

**HB 24-1469 Collections for Another Government**

The bill specifies that certain gaming and cigarette tax revenues are considered to be collections for another government and therefore exempt from TABOR.

**Effective: 6/3/24**

**SB24-016: Tax Credits for Contributions via Intermediaries**

The bill allows taxpayers to make credit-eligible contributions to organizations via intermediary charitable entities.

**Effective: 8/7/2024**

Continued on page 95



**SB24-023: Hold Harmless for Error in GIS Database Data**

The bill holds retailers harmless for tax underpayments due to relying on the state's geographic information system (GIS) database and sets accuracy requirements for the database.

**Effective: 4/19/24**

**SB24-024: Local Lodging Tax Reporting on Sales Return**

The bill prohibits local governments from requiring additional reporting from accommodations intermediaries beyond what is required from marketplace facilitators.

**Effective: 8/7/2024**

**SB24-025: Update Local Government Sales & Use Tax Collection**

The bill modernizes statutes governing state collection of local sales and use taxes.

**Effective: 8/7/2024**

**SB24-032: Methods to Increase the Use of Transit**

The bill creates a committee to develop a proposal for a statewide transit pass. It also expands existing transit grant programs and authorizes RTD to extend rail lines.

**Effective: 5/16/24**

**SB24-105: Clarifying Environmental Response Surcharge**

The bill clarifies fee amounts collected for the petroleum storage tank fund and repeals outdated provisions regarding another environmental fee.

**Effective: 8/7/2025**

**SB24-126: Conservation Easement Income Tax Credit**

The bill makes various changes to the conservation easement tax credit, including removing the credit sunset, changing oversight boards, and increasing credit caps.

**Effective: 8/7/2024**

**SB 24-155 Payment of Family & Medical Leave Benefits**

The bill, among other things, allows the Department of Revenue (DOR) to provide FAML I with tax information and may enter into an agreement with FAML I for payment of the costs related to supplying and updating the information.

**Effective: 8/7/2024**

Continued on page 96

**SB24-183: Mobile Home Taxation Task Force**

The bill creates a task force to study and make recommendations on mobile home taxation and titling issues.

**Effective: 5/31/24**

**SB24-184: Support Surface Transportation Infrastructure Development**

The bill modifies and expands the powers of the High-Performance Transportation Enterprise to prioritize congestion mitigation through multimodal projects. It requires development of a rail service plan.

**Effective: 5/16/24**

**SB24-190: Rail & Coal Transition Community Economic Measures**

The bill creates income tax credits to incentive rail service to coal transition communities. It designates enterprise zones and enhanced rural enterprise zones in these communities.

**Effective: 8/7/2024**

**SB24-194: Special District Emergency Services Funding**

The bill allows fire protection and ambulance districts to impose impact fees and sales taxes, subject to certain requirements and limitations.

**Effective: 8/7/2024**

**SB24-214: Implement State Climate Goals**

The bill creates an office of sustainability in the Department of Personnel to implement environmentally sustainable practices across state agencies. It also makes changes to various climate and energy grant programs and tax credits.

**Effective: 5/17/24**

**SB24-226: Modifications to College Kickstarter Account Program**

The bill modifies the College Kickstarter Account program regarding account sponsors, funding amounts, advisory board, and reporting.

**Effective: 5/31/24**

**SB24-228: TABOR Refund Mechanisms**

The bill makes changes to existing TABOR refund mechanisms, creates a new refund mechanism, and refers a ballot measure to voters in November 2024.

**Effective: 5/14/24**

Continued on page 97

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**SB24-230: Oil & Gas Production Fees**

The bill requires enterprises to impose fees on oil and gas production, with revenue allocated to transit and wildlife/land remediation. It also requires RTD to prioritize certain rail lines.

**Effective: 5/16/24**

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**Marijuana Enforcement  
Division (MED)**

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**SB24-076: Streamline  
Marijuana Regulation**

The bill makes several changes to simplify and update marijuana regulations.

**Effective: 8/7/2025**

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**SB24-172: Hemp Product Definition  
Marijuana Regulation**

The bill aligns definitions related to hemp products in marijuana statutes.

**Effective: 8/7/2024**

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**SB24-198: Regulated Natural  
Medicine Implementation**

The bill makes changes to the implementation of the regulated access program for certain psychedelic substances approved by voters.

**Effective: 6/6/24**

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**Liquor Enforcement Division  
(LED)**

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**HB24-1156: Chamber of Commerce  
Alcohol Special Event Permit (LED)**

The bill authorizes chambers of commerce to obtain special event permits to serve alcohol.

**Effective: 8/7/2024**

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**SB24-020: Alcohol Beverage Delivery &  
Takeout (LED)**

The bill removes the repeal date to permanently allow alcohol takeout and delivery by certain on-premises licensees.

**Effective: 8/7/2024**

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**SB24-048: Substance Use Disorders  
Recovery (LED)**

The bill makes several changes to support recovery from substance use disorders, including to recovery residences and organizations.

**Effective: 8/7/2024**

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## **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*

