



2021

Colorado Department of Revenue

# 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



## S: Service

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

## T: Teamwork

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

## A: Accountability

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

## I: Integrity

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

## R: Respect

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

# MESSAGE FROM THE EXECUTIVE DIRECTOR

Greetings,

I am thrilled to release the Department of Revenue's (DOR) Fiscal Year 2021 Annual Report, in this document you will find the many successes of our divisions to meet our customers where they are. As Executive Director, I am excited to lead the team as we focus on greater access for all Coloradans, expanded digital services, employee empowerment and enhanced customer service.



I have been a public servant for my entire career, which came from growing up with two lifelong educators who emphasized the importance of giving back to communities. I joined the Department of Revenue because I see the importance of the services we provide for Colorado residents, and that means we have an incredible impact on people's lives.

This year, we've done a lot of work internally to discover our new shared core values and embed them across the agency. These values create a sense of shared identity, they define what we stand for and how we show up to do our work:



**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 towards 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.

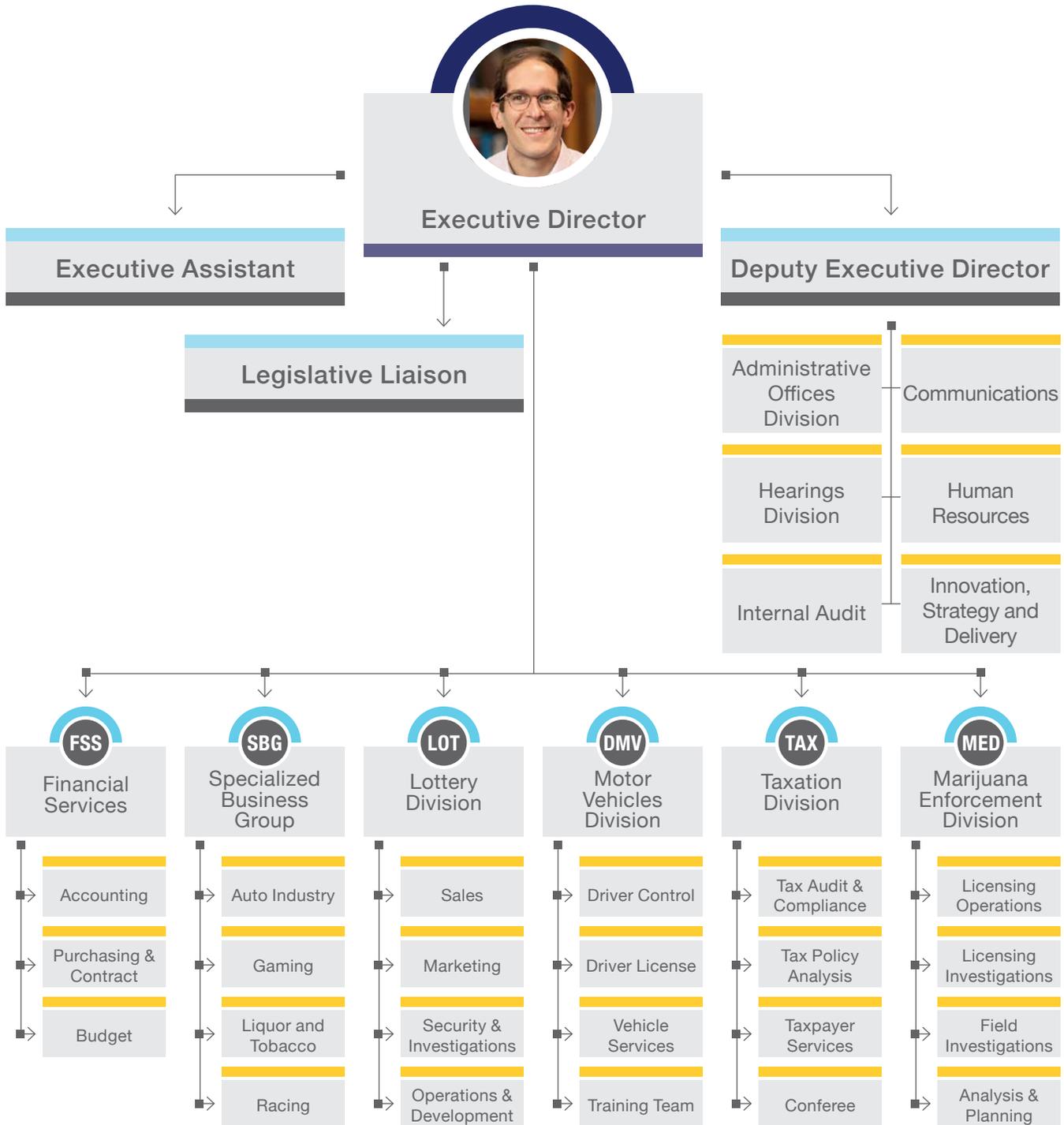
DOR plays a unique role as the front door to state government for more than 5.8 million Coloradans. This impact provides a huge opportunity to transform the way people interact with government. For us, these values are not just words, they are our culture and shape our decision-making and actions every day. I hope you see these values living in every interaction you have with our agency.

As I reflect back on this year, I am immensely proud of our work at DOR. We've enhanced our digital services, we're nearing the completion of a comprehensive gap analysis with an action plan to support our underserved and underrepresented communities, we've worked every step of the way to maximize benefits to the public, and we've focused our efforts to become a values-based organization.

It's been a year of progress as we recover from the pandemic and the vision for our future is clear. We will ensure that our front door is open to the public in new and innovative ways that build on our strong foundation. By doing this we will build trust in government and elevate our service to the visitors and people of this great state.

Sincerely,  
Executive Director  
Mark Ferrandino

# ORGANIZATIONAL CHART 2021



# THE EXECUTIVE DIRECTOR'S OFFICE

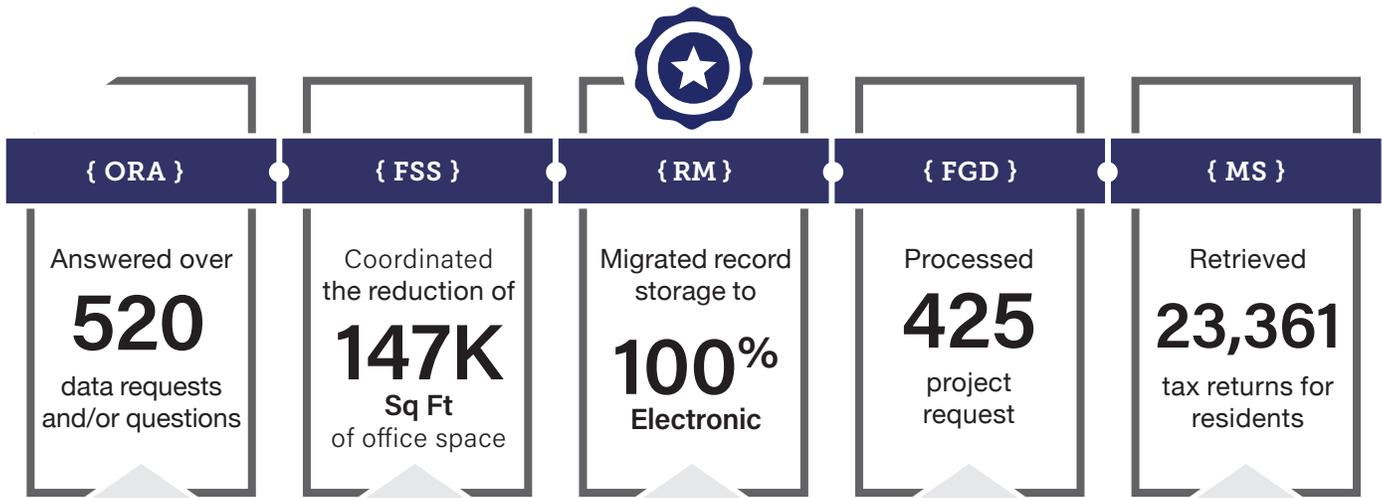


**T**he Executive Director's Office (EDO) is committed to fulfilling the Colorado Department of Revenue's (DOR) mission and vision by living our values every day. The EDO is made up of the Administrative Offices Division (AOD), Financial Services (FS), the Legislative Liaison, Office of Communications,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

**Continued on page 06**

## THE ADMINISTRATIVE OFFICES DIVISION

The Administrative Offices Division (AOD) serves as the central operational support offices for DOR by providing exemplary service to internal and external customers and stakeholders efficiently and effectively. It consists of the Office of Research and Analysis, Facilities, Safety and Security, Records Management, Forms and Graphics Development, and Mail Services.



SOURCE: AOD

### OFFICE OF RESEARCH AND ANALYSIS (ORA)

- Answered over 520 data requests and/or questions from all types of internal and external customers.

### THE FACILITIES, SAFETY AND SECURITY (FSS)

- Decommissioned offices and closed 5 locations, reducing our office space by 147,018 sq ft.
- Executed 12 lease agreements, built-out and relocated three Driver License offices in Centennial, Gunnison and Delta.
- Installed Electric Vehicle charging stations (10 ports) at Pierce.

### RECORDS MANAGEMENT & POLICY (RM)

- Emphasis has been placed on migrating record storage to 100% electronic. This effort is to speed up the natural progression from paper to electronic.

### FORMS & GRAPHICS DEVELOPMENT (FGD)

- Processed 425 project requests ranging from full-form builds, updates, annual reports, info-graphics, digital forms, organizational charts, web graphics, video, other marketing materials and a variety of other documents and products for our internal and external customers.
- Configured 75 Annual Tax Forms for the Pipeline.

### MAIL SERVICES (MS)

- Processed and mailed out 4,364,251 pieces of mail.
- Retrieved 23,361 tax returns for residents.
- Forms Fulfillment distributed 2,378 tax booklets to individuals, delivered 37,052 booklets to 126 libraries, 590 booklets to 15 DMV offices and 5,250 booklets to 7 service centers. That's a total of 45,270 to 148 locations.



## FINANCIAL SERVICES

Financial Services (FS) makes sure taxpayer dollars are used responsibly and as allocated. The office is made up of Budget, Purchasing and Contracts, Accounting, and Deposit Control.

### INNOVATION, STRATEGY AND DELIVERY DIVISION

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

### LEGISLATIVE LIAISON

The Legislative Liaison works directly with the General Assembly to make sure the department meets their demands, which include, among other duties, drafting fiscal notes and providing testimony. Our 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, including offering alternatives to proposed legislation which might affect the department, and providing outreach to stakeholder groups.

A complete 2021 Legislative Digest can be found on page 71.

### HEARINGS DIVISION

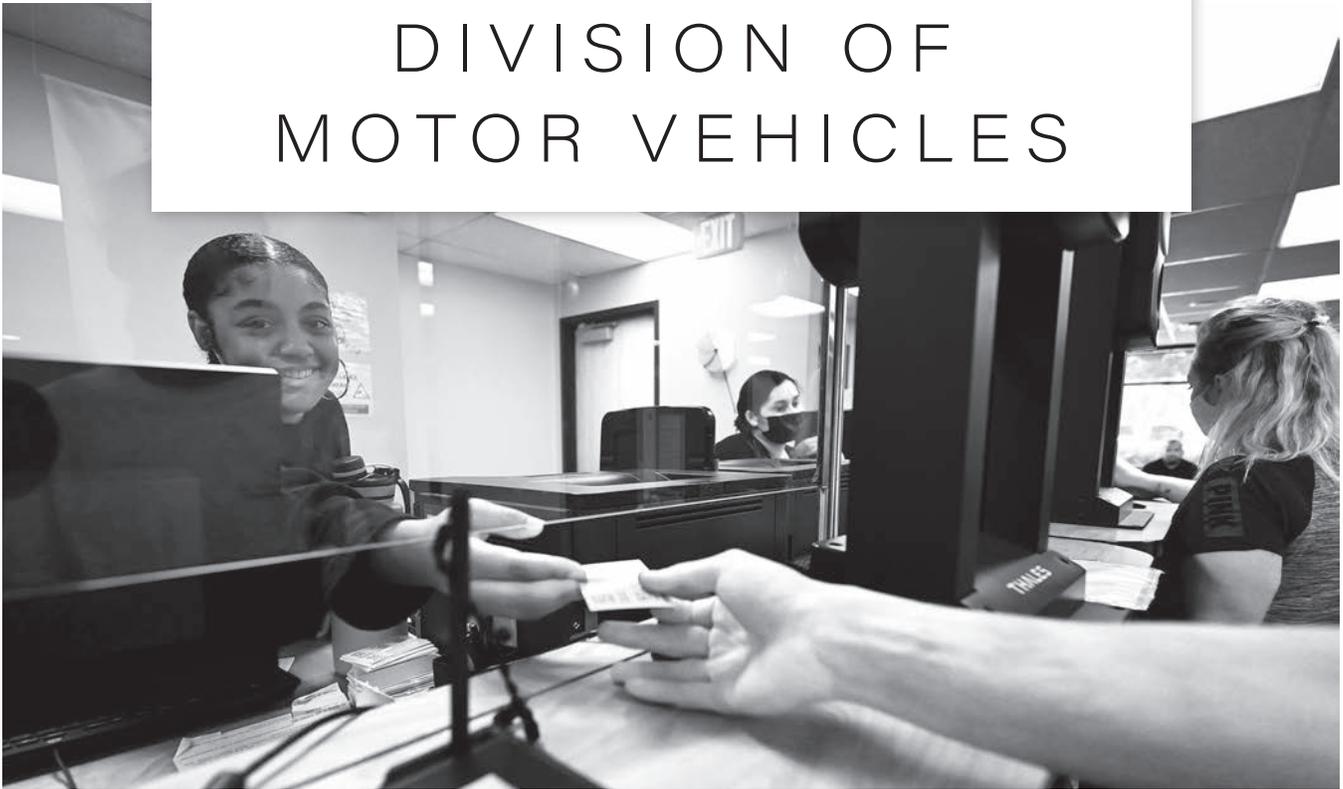


SOURCE: HEARINGS, PAGE 25

The 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, efficient and easily accessible to all. This year the division hosted nearly 16,400 total hearings with the majority being driver license-related matters. The division hears cases from the DMV as well as the various DOR regulatory divisions. The decisions and orders issued by the hearing officers are subject to appellate review. The division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions. ■



# DIVISION OF MOTOR VEHICLES



A LICENSING TECHNICIAN HANDS OUT A DONATE LIFE COLORADO BUSINESS CARD IN JULY 2021 AT THE DENVER NORTHEAST DRIVER LICENSE OFFICE. THE COLORADO DIVISION OF MOTOR VEHICLES WORKS HAND-IN-HAND WITH DONATE LIFE COLORADO TO SAVE LIVES BY REGISTERING ORGAN, EYE AND TISSUE DONORS. (DEREK KUHN/COLORADO DMV PHOTO)

Fiscal year 2020-2021 was a year like no other, especially for the Colorado Division of Motor Vehicles (DMV). Facing a public health crisis unseen in modern America, the DMV was a trailblazer in Gov. Jared Polis' efforts to safeguard the health and welfare of Coloradans while still providing essential government services and helping keep the state's economy rolling.

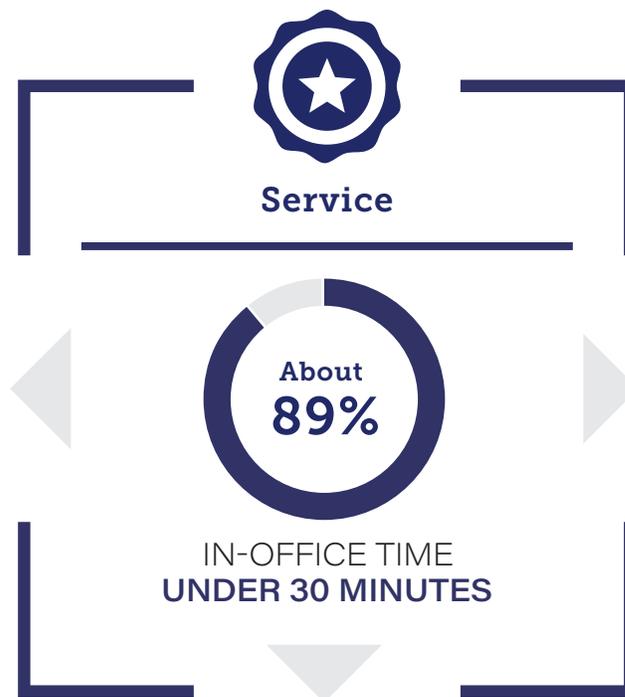
Continued on page 10

After a six-week public office closure in April 2020, the DMV started opening offices on an appointment-only basis with new health precautions, including protective barriers, social distancing measures and health screenings. These protective measures continued into fiscal year 20-21 as the DMV really started to hit its stride — increasing online service adoption, switching to a permanent appointment-only model, upgrading to a new, more user-friendly website while safeguarding the health and welfare of frontline DMV team members and Coloradans.

The Colorado DMV had never operated on an appointment-only basis, much less with such protective measures. The DMV banded together as a team to ensure it could continue to serve all Coloradans during such a difficult time.

The DMV and its Team Members' success is reflected in the Division's numerous accomplishments. During fiscal year 20-21:

- In March 2021, DMV broke a record with 502,000 total online transactions in a single month. Comparatively, in March 2020, the DMV had 259,000 total online transactions.
- About 89% of in-office DMV customers were in and out in less than 30 minutes; this exceeded the DMV's goal of serving customers in 30 minutes or less 75% of the time.
- Over 616,000 Coloradans renewed their driver licenses or ID cards online.
- Renewed vehicle registrations online through self service over 2.6 million times (2,173,664 online and 467,751 kiosk transactions)
- The 2020 Colorado Driver Handbook was released in August 2020 and was the first handbook to be integrated with the myColorado app.
- The DMV released its first-ever Colorado Driver Handbook Practice quiz, which has been taken over 60,000 times in less than one year.
- The DMV added four new online services options:
  - 1) upgrade instruction permits to licenses
  - 2) upload and and pay a traffic citation or ticket
  - 3) vehicle record search
  - 4) request a hearing, all services now offered online.



SOURCE: DMV

- Engaged and endeared Coloradans with the Iconic Colorado driver license redesign contest, in which over 55,000 Coloradans voiced their choice and chose the new front and back artwork — over 100 Colorado artists submitted more than 400 works of art.
- Increased DMV team member morale by transitioning some staff, including all call centers, to telework. This freed up critical office space to help the Department of Revenue reduce its footprint.

With an eye toward the future, the Colorado DMV continues to innovate with new online services. It has provided more MV Express kiosks throughout the state and stand up a mobile driver license office program while improving brick-and-mortar services as it aims to serve all Coloradans, no matter where they live. ■



# LOTTERY DIVISION



THIS FISCAL YEAR, THE COLORADO LOTTERY RECOGNIZED THE EAGLE COUNTY OPEN SPACE BRUSH CREEK VALLEY RANCH AND OPEN SPACE PROJECT IN THE USE OF LOTTERY FUNDS WITH A STARBURST AWARD.

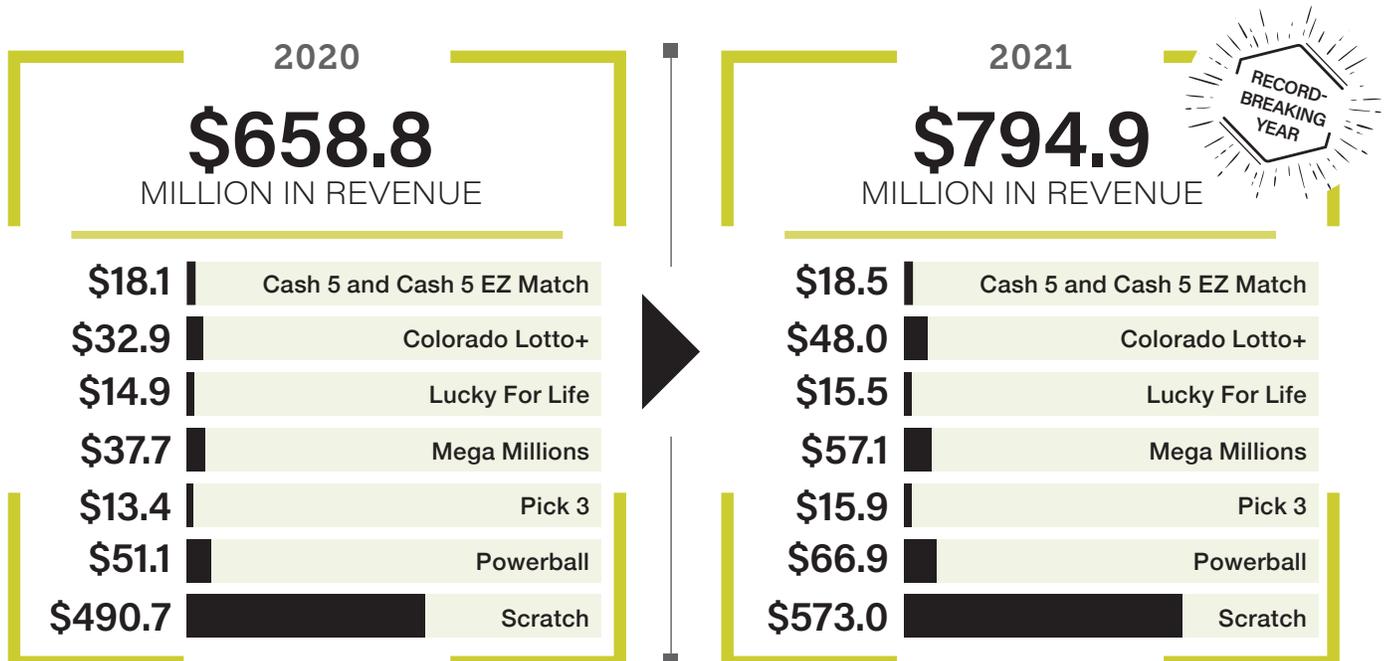
**T**he Colorado Lottery reached record high revenues in fiscal year 2021 — all in the middle of a global pandemic and economic shutdown last fiscal year. A strong bounceback after the early months of the pandemic is thanks to the support of players and retailers. That support allowed the Lottery to reach the Great Outdoors Colorado (GOCO) cap three months early, in April 2021. Record revenue resulted in record high retailer bonuses and commissions

paid out to Colorado businesses, many of which were essential businesses that stayed open throughout the pandemic. Additionally, the Lottery returned a record amount to its proceed beneficiaries, many of which have struggled to keep up with the increased demands on outdoor public spaces resulting from the pandemic. The Lottery’s record revenue was accomplished through its steadfast focus on three core pillars — Revenue, Responsibility, and Conservation.

**Continued on page 12**



# REVENUE



SOURCE: LOTTERY, PAGE 38

The Lottery celebrated its fiscal year 2021 record-breaking results with \$794.9 million in revenue, which was 21% higher than fiscal year 2020 and 17% higher than its highest revenue milestone in fiscal year 2019. More importantly, the boost in revenue helped raise distributions to proceed beneficiaries by 19% to \$169.4 million to help fund new outdoor open space and recreational opportunities, as well as infrastructure and services that saw an increased need during the pandemic. Furthermore, the Lottery returned \$61.1 million to its loyal retailers across the state in commissions and bonuses. Those retailers include grocery, liquor, and convenience stores that stayed open throughout the pandemic to provide essential services to Coloradans, despite significant staffing challenges. The Lottery has continued to utilize best practices and listen to players in order to grow revenue. While Coloradans' shopping habits normalized soon after the shutdown ended, a key element of



MATT G. FROM DENVER WON \$250,000 PLAYING JAMES BOND SCRATCH. HE SPLIT THE PRIZE WITH HIS FRIEND CASEY, AS THEY HAD BOTH BEEN OUT OF WORK DUE TO COVID-19. CASEY SAID HE PLANNED TO BUY A VAN AND TRAVEL THE COUNTRY.

the Lottery's success in fiscal year 2021 was Lottery Scratch game sales, which increased 17% to \$573 million. Colorado's Jackpot game, Colorado Lotto+, increased revenue 46% to \$48 million. In fact, sales of every product category increased in fiscal year 2021, leading to record revenue overall.

Continued on page 13



## RESPONSIBILITY

Responsibility holds an equal place at the table with revenue and conservation. Responsible gaming best practices are interwoven into every aspect of Lottery sales, marketing and operations to minimize any negative impacts of Lottery sales on the community. This fiscal year, the Lottery achieved World Lottery Association (WLA) Level 3 Responsible Gaming (RG) certification and embarked on Level 4 certification which is the highest level of certification offered by the WLA. The WLA's RG certification program represents the gold standard in the Lottery industry. To achieve Level 3, the organization addressed and launched RG initiatives that filled gaps identified in the Lottery's Level 2 application. The Lottery



has also maintained its close relationship with the Problem Gambling Coalition of Colorado, working together as partners to promote RG initiatives and resources in Colorado.



## CONSERVATION



COLORADO PARKS AND WILDLIFE OPENED A NEW ADA-ACCESSIBLE FISHING PIER AT BARR LAKE STATE PARK IN BRIGHTON. THE PROJECT WAS HONORED WITH A LOTTERY STARBURST AWARD WHICH RECOGNIZES EXCELLENCE IN THE USE OF LOTTERY PROCEEDS.

As Colorado grows and people enjoy being outdoors more than ever, the state's outdoor open spaces are increasingly crowded and in need of upkeep. By expanding revenue, the Lottery is able to help beneficiaries keep up with growth and do more to protect, support, and expand outdoor opportunities for everyone. Every year, the Lottery expands its conservation efforts as well. In addition to hosting its 2nd annual Runyon to the Res Arkansas River clean-up event during Colorado Lottery Conservation Month in October, the Lottery supported and participated in additional stewardship volunteer events. The Lottery also sponsored the Ouray Ice Park ice climbing festival to help support and promote this world-renowned Colorado outdoor recreational tourism location. Lottery sponsorships help organizations continue to grow, expand, and economically support the communities where they operate.

**Continued on page 14**

## LEGISLATIVE SUCCESSES THAT POWERED THE COMEBACK

The Lottery was happy to receive the unanimous support of the Joint Budget Committee on its 2021 decision item to convert its Scratch vendor contract to a variable cost model. That means the Lottery will be able to acquire enhanced services from the vendor in exchange for a percentage of sales. Ensuring that the vendor is incentivized based on sales is a best practice in the industry and has resulted in higher sales at other lotteries. The decision will allow the Lottery to utilize industry-leading technology, tools, products and support for its sales and marketing teams to continue to grow revenue in future years. In addition, the variable cost

model is already employed with the organization's Jackpot vendor, so this is a more consistent method of compensation.

Also new for fiscal year 2021, for the first time in decades is new legislation that changed the Lottery's funding distribution after the GOCO cap was met. The Colorado Legislature voted to approve the creation of the Outdoor Equity Fund, which is managed by Colorado Parks and Wildlife, to fund projects that expand access to the outdoors to underrepresented communities. In fiscal year 2021 the Outdoor Equity Fund received \$750,000. ■



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

# MARIJUANA ENFORCEMENT DIVISION

Colorado's Marijuana\* Enforcement Division (MED) continues to be a leader in regulating legal cannabis through rules and practices that are transparent, systematic, operable, defensible and prioritize the protection of public health and safety of all Coloradans and visitors to our state.

## DIVISION NEWS

### NEW SENIOR DIRECTOR

In May 2021, Dominique Mendiola was appointed Senior Director of the Marijuana Enforcement Division (MED). Mendiola's appointment as Senior Director marked the first time since 2014, when laws allowing for retail marijuana sales became effective, that a woman of Mexican-American heritage has held the position. It is also the first time since 2014 that MED's Director has been appointed to a person who is not law enforcement, which supported a continued effort to expand beyond the concept of the Division operating primarily as a law enforcement agency.



Mendiola began her work in marijuana policy and regulation with the Division in 2014. Most recently, she served as Deputy Director of Policy, Licensing and Communications managing rule-making, licensing and communications for the Division. She also served as the state's Director of Marijuana Coordination under Gov. John Hickenlooper, starting July 2018 through the end of his final term.

### NEW MED STRUCTURE

The MED leadership position was upgraded to Senior Director and reports directly to DOR's Executive Director (Mark Ferrandino, who also serves as the State Licensing Authority). Mendiola replaces Jim Burack, who served as MED Director February 2016 through May 2021.

**Continued on page 16**

\* The Division uses the term "marijuana" because it is defined in Colorado's Constitution and state statute. However, the Division acknowledges that the term has historical implications that inform "cannabis" to be the preferred term. In Colorado, 'cannabis' is used as an umbrella term for both marijuana and industrial hemp.



**Integrity**

**1,123**

ACTIVE **MEDICAL**  
MARIJUANA LICENSES

**1,686**

ACTIVE **RETAIL**  
MARIJUANA LICENSES

**DENVER**

**507**  
ACTIVE  
LICENSES

**BOULDER**

**138**  
ACTIVE  
LICENSES

**PUEBLO**

**203**  
ACTIVE  
LICENSES

SOURCE: MED, PAGE 40

## MED PRIORITIES

### DIGITAL TRANSFORMATION

As part of MED’s commitment to digital transformation, the Division launched a new website in early 2021 that is designed to help licensees, industry stakeholders, and members of the public find the information they need quickly and easily. The new website, designed to improve and enhance the user experience, provides information on the Division, including online resources and pertinent information on the Division’s regulatory role in licensing, enforcement, compliance, data-related, and outreach initiatives.

### VIRTUAL MEETINGS

In the new COVID-19 world MED pivoted to provide almost all internal and external meetings virtually. This allowed for stakeholders outside of the Denver metro area to easily attend and participate in rulemaking work groups, Town Halls and other public meetings.

## SUPPORTING LICENSEES DURING COVID

We continued our efforts to support licensees through the uncertainties of COVID-19. Specifically, we engaged in emergency rulemaking and regularly provided guidance documents in an FAQ format to address common questions for all licensees and stakeholders, and with a focus on ensuring businesses were operating in a manner that prioritized the health and safety of all licensees, customers, and the surrounding community.

We also converted our Town Halls to a virtual format and pivoted to a topic-based Town Hall structure rather than regional meetings. Topics included sustainability, COVID-19 impacts, social equity and delivery for a variety of audiences. The Division saw the highest attendance numbers to date after the implementation of the new and improved structure.

## SCIENCE & POLICY WORK GROUP INITIATIVES

The Science & Policy Work Group made significant contributions through the creation of resources that provide licensees additional tools to effectively comply with a series of rules and regulations that impact consumer and public safety. These resources included the creation of a video demonstrating the proper collection of test samples, guidance documents for Corrective Action Plans, Recall Plans, the creation and maintenance of Standard Operating Procedures, and assistance with the creation of Industry Bulletins. In addition, the various sub-committees made comprehensive recommendations to rule changes in the interest of clarifying rules and enhancing the protection of employees and consumers.

Additionally, MED continues to work closely with our state and federal partners when it comes to the intersection of industrial hemp and marijuana, and issued a compliance document to address questions that relate directly to the use and sale of industrial hemp products by Regulated Marijuana Businesses. The Science & Policy Work Group has also tackled some of the issues, such as production/use of chemically modified or synthetically derived THC isomers from industrial hemp precursors.

**Continued on page 17**

## CONTINUED FOCUS ON SOCIAL EQUITY PROGRAMS

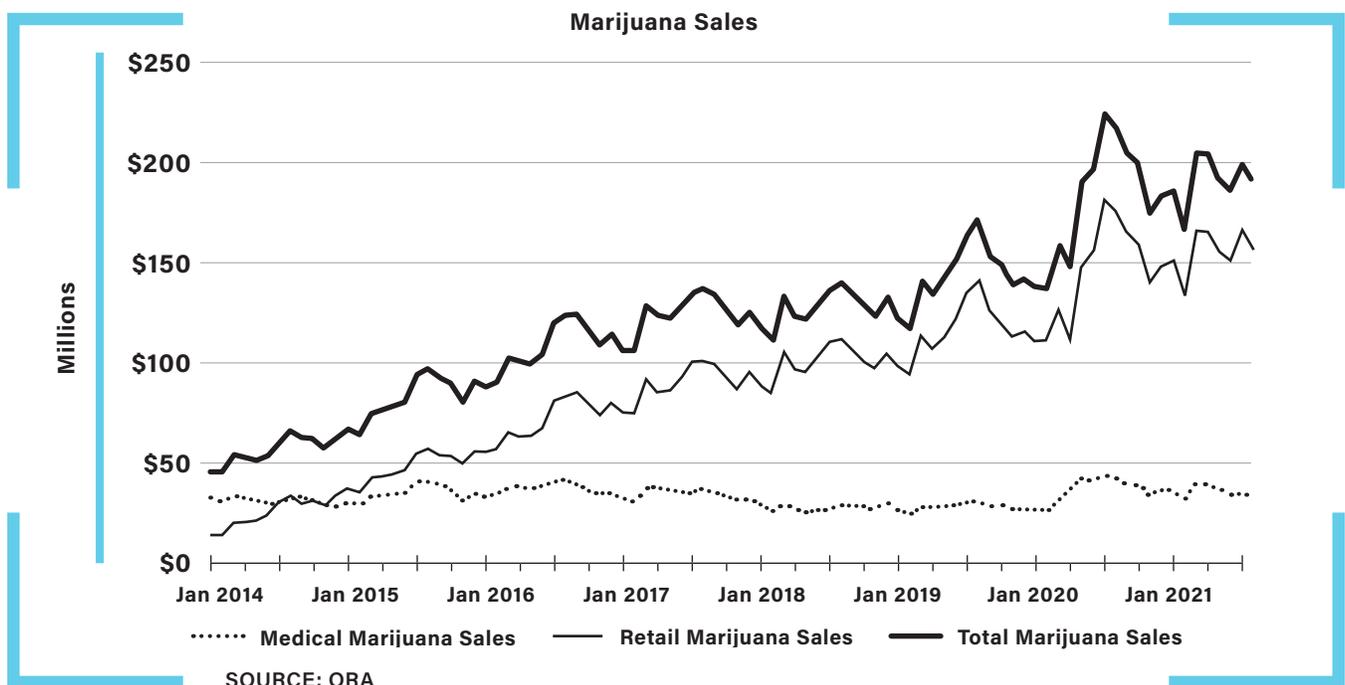
There is no greater priority for the Division than the goal of the state's social equity program to support an inclusive and equitable cannabis industry in Colorado. The Accelerator Program officially launched January 1, 2021, with the Division accepting social equity applications. During fiscal year 2021, MED increased minority ownership by over 10%, satisfying one of Gov. Jared Polis' Wildly Important Goals (WIGs) for the Division.



**WILDLY IMPORTANT GOAL (WIG)**  
**Support for Underserved  
 and Underrepresented Communities**

*Also tied to the Cannabis Cabinet Goal of increasing the number of minority owned businesses.*

## SALES AND REVENUE NUMBERS



Marijuana sales and tax revenue saw unprecedented growth in fiscal year 2021. At the end of 2020, marijuana sales numbers hit a new record of almost \$2.2 billion, compared to almost \$1.75 billion in 2019. Sales reached \$9.98 billion since retail marijuana sales began in 2014. In early 2021, Colorado reached the significant \$10 billion milestone of sales to date. As a result, marijuana tax revenue also saw a new record in 2020, with over \$387 million in tax revenue.

It is important to note that Colorado has seen a record level of sales every year since retail marijuana sales began in 2014. We continue to monitor how sales throughout 2020 and during the first half of

2021 compare historically in order to better understand the cannabis economy.

The Marijuana Enforcement Division is fully funded by licensing fees and fines. None of the tax revenue generated from marijuana sales goes to the Division. Instead, it is allocated to a variety of different funds including the Marijuana Tax Cash Fund, the Public School Fund, Public School Capital Construction Fund, and the General Fund. The overarching goals for projects supported by the Marijuana Tax Cash Fund include youth prevention, regulation and enforcement, public health and safety, behavioral health treatment and statewide coordination.

**Continued on page 18**

CURRENT & PRIOR RETAIL MARIJUANA AVERAGE MARKET RATES  
(MEDIAN MARKET PRICES)

Average Market Rate as of:	Bud (\$/lb)	Trim (\$/lb)	Bud Allocated for Extraction (\$/lb)	Trim Allocated for Extraction (\$/lb)	Immature Plant (\$/ea)	Wet Whole Plant (\$/lb)	Seed (\$/ea)	Contaminated Product Allocated for Extraction (\$/lb)
Oct. 1, 2021	\$1,316	\$425	\$405	\$302	\$10	\$181	\$3	N/A
July 1, 2021	\$1,309	\$425	\$901	\$240	\$10	\$191	\$4	N/A
April 1, 2021	\$1,308	\$354	\$525	\$225	\$10	\$197	\$8	N/A
Jan. 1, 2021	\$1,721	\$400	\$502	\$250	\$10	\$176	\$6	N/A
Oct. 1, 2020	\$1,316	\$350	\$502	\$175	\$9	\$175	\$8	N/A
July 1, 2020	\$1,000	\$300	\$599	\$202	\$9	\$176	\$4	N/A
April 1, 2020	\$1,164	\$319	\$744	\$250	\$9	\$176	\$5	N/A
Jan. 1, 2020	\$1,316	\$350	\$299	\$247	\$9	\$191	\$5	N/A
Oct. 1, 2019	\$999	\$325	\$254	\$200	\$8	\$173	\$5	N/A
July 1, 2019	\$850	\$325	\$227	\$177	\$8	\$152	\$4	N/A
April 1, 2019	\$806	\$425	\$227	\$177	\$4	\$151	\$5	N/A
Jan. 1, 2019	\$781	\$396	\$200	\$200	\$4	\$151	\$5	N/A
Oct. 1, 2018	\$759	\$325	\$228	\$225	\$8	\$100	\$4	N/A
July 1, 2018	\$846	\$404	\$230	\$300	\$1	\$150	\$5	N/A
April 1, 2018	\$1,012	\$700	\$349	\$302	\$5	\$230	\$5	N/A
Jan. 1, 2018	\$1,265	\$506	\$376	\$325	\$10	\$215	\$3	N/A
Oct. 1, 2017	\$1,305	\$405	N/A	N/A	\$5	\$227	\$3	\$403
Aug. 9, 2017	\$1,298	\$426	N/A	N/A	\$4	\$227	\$3	\$403
July 1, 2017	\$1,298	\$426	N/A	N/A	\$4	\$227	\$3	N/A
Jan. 1, 2017	\$1,471	\$499	N/A	N/A	\$10	\$223	\$6	N/A
July 1, 2016	\$1,816	\$505	N/A	N/A	\$10	\$209	\$2	N/A
Jan. 1, 2016	\$1,948	\$464	N/A	N/A	\$9	N/A	N/A	N/A
July 1, 2015	\$1,868	\$370	N/A	N/A	\$8	N/A	N/A	N/A
Jan. 1, 2015	\$2,007	\$364	N/A	N/A	\$9	N/A	N/A	N/A
July 1, 2014	\$1,876	\$296	N/A	N/A	\$9	N/A	N/A	N/A
Jan. 1, 2014	\$1,876	\$296	N/A	N/A	\$9	N/A	N/A	N/A

SOURCE: TAXATION DIVISION

AVERAGE MARKET RATE

As directed by the General Assembly, DOR continues to track the Average Market Rate (AMR) in seven categories, including the average price per pound of bud, trim, bud allocated for extraction, trim allocated for extraction, whole wet plant, seed, and immature plant. AMR is defined as the average price of all unpro-

cessed retail marijuana that is sold or transferred from retail marijuana cultivation facilities to retail marijuana product manufacturing facilities or retail marijuana stores. AMR is calculated based on retail marijuana transactions recorded from previous months in the state’s marijuana inventory tracking system.

COLORADO REMAINS A REGULATORY LEADER

The Marijuana Enforcement Division (MED) remains a leader nationally and internationally for modeling a responsible regulatory framework for marijuana businesses. As arguably the most mature marijuana market in the country, MED experts are consistently invited to speak at conferences and by other governments locally, nationally and internationally to share our experiences and talk about the latest in regulatory innovation coming out of Colorado.

We’re proud of the forward thinking environment fostered by MED staff and stakeholders. Specifically,

MED contributed to the discussion of important legislation during the 2021 legislative session, and we continue to prioritize data collection to support decision making and encourage diverse stakeholder engagement. When COVID-19 continued well into fiscal year 2021, the MED continued to provide virtual support to licensees and increased the digital options to interact with our office to keep staff and licensees safe while still maintaining quality customer service standards. As always, this dedication to adapt efficiently is the MED promise. ■

# SPECIALIZED BUSINESS GROUP

## LIQUOR AND TOBACCO ENFORCEMENT DIVISION

Throughout fiscal year 2021, the Liquor and Tobacco Enforcement Division worked with multiple agencies, including Colorado Department of Public Health and Environment (CDPHE), Colorado State Patrol, to guide licensees and the industry on how to navigate changes due to COVID-19. In response to the pandemic’s impact on the industry, heavily felt throughout Colorado, the Division created a working group to address COVID-19 issues, tackling multiple issues that have since become codified in state statutes.

Following Gov. Jared Polis’ Executive Order 2020 093, the Division adopted Emergency Regulation 47-302(F), allowing on-premises retailers to temporarily modify their licensed premises to include outdoor areas in order to facilitate social distancing. Some retailers and local licensing authorities expressed a desire for on-premises retailers to share such outdoor areas. However, the Liquor Code prohibited two or more liquor licenses from having their licensed premises overlap. In order to temporarily suspend this prohibition and allow for such practices, Gov. Jared Polis issued Executive Order No. 2020 093, and subsequently, House Bill 21-1027 codified the ability for licensees to attach to a Communal Outdoor Dining Area (CODA).

Following the issuance of Public Health Order 20-24 Implementing Stay at Home Requirements, the Liquor Enforcement Division allowed manufacturers and wholesalers the ability for a one-time pick-up of any sealed packages and untapped keg products that were sold into the account or had an out of freshness date thirty days before the March 16, 2020, state wide closure of bars, restaurants, theaters, gymnasiums, casinos, non-essential personal services facilities, and horse track and off-track betting facilities, effective with of Public Health Order 20-22.

The Division utilized the issuance of 27 bulletins to both the liquor and tobacco industries to provide up-to-date guidance on the multiple changes made throughout the year.

The passage of HB 20-1001 required that all retailers of cigarettes, tobacco products, or nicotine products within the state of Colorado apply for a state cigarette/tobacco/nicotine retail license by July 1, 2021, to continue retail operations. As a result, the Division worked tirelessly with stakeholders, local licensing authorities, public health officials, and industry members to ensure that outreach efforts and communications were as thorough and forward-facing as possible.

Throughout the fiscal year, working closely with multiple stakeholders, the Division conducted monthly training options in a flexible way to provide guidance to the industry. This work resulted in feedback from the industry that the outreach efforts undertaken by the Division were greatly appreciated. ■

**Continued on page 20**

## DIVISION OF GAMING

### LIMITED GAMING

A milestone change to limited gaming in Colorado came with the passing of Amendment 77 on November 3, 2020. Amendment 77 allowed voters in Central City, Black Hawk, and Cripple Creek to approve a maximum single bet of any amount and approve more game types in addition to slot machines, blackjack, poker, roulette, and craps. Amendment 77 went into effect on May 1, 2021, and the gaming industry has reported significant returns from this statutory change.

Due to COVID-19, all casinos were closed to stop the spread of COVID-19 from March 19 through June 19, 2020. To assist the casinos to reopen within COVID-19 restrictions, the Division of Gaming, in coordination with the Limited Gaming Control Commission, the Governor's office, and the gaming industry, passed regulations to allow casinos the ability to implement stadium seating games and additional space at table games to allow for social distancing. The new offering of stadium seating games has become popular with players.



#### Accountability

##### NET SPORTS BETTING PROCEEDS

2020 | \$3.1 M

2021 | \$75.9 M

##### By End of June 2021



25

ONLINE  
BETTING  
OPTIONS



17

IN-PERSON  
RETAIL  
LOCATIONS

### SPORTS BETTING

On May 1, 2020, sports betting became legal in Colorado, and the Division launched with four online operators and limited betting options due to the COVID-19 pandemic shut down of casinos and most large sports leagues. By the end of June 2021, sports betting operators in Colorado expanded to 25 online options and 17 in-person retail locations.

Since legalization in 2020, Colorado has seen over \$2.7 billion wagered within Colorado borders by sports bettors. In addition, the state collected \$8.1 million in taxes from sports betting during the 2020-21 fiscal year that was distributed to designated beneficiaries. The Colorado sports betting market continues to mature and grow, setting up Colorado as a standard of excellence in the industry.

### FANTASY SPORTS

Pursuant to HB20-1286 Sunset Regulation of Fantasy Sports, the regulation of fantasy contest operators transferred from the Division of Professions and Occupations in the Department of Regulatory Agencies (DORA) to the Division of Gaming in the Department of Revenue on September 1, 2020. The Division of Gaming now licenses and regulates fantasy sports contests in Colorado. ■

Continued on page 21

SOURCE: SBG, PAGE 44



## AUTO INDUSTRY DIVISION



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

For the fiscal year 2021, the Auto Industry Division worked extensively with the Motor Vehicle Dealer Licensing Board to implement emergency rules in accordance with C.R.S 24-4-103(6)(a) that permitted motor vehicle dealers, used motor vehicle dealers, powersports vehicle dealers and used powersports vehicle dealers to continue retail sales transactions to the citizens of Colorado during the COVID-19 pandemic.

The Auto Industry Division saw an increase in licenses issued in the 2020-21 fiscal year while also reducing fees by 35%. ■

Continued on page 22



SOURCE: SBG, PAGE 41

DIVISION OF RACING EVENTS

To navigate the COVID-19 pandemic, the Division of Racing Events worked collaboratively with the Colorado Racing Commission, Arapahoe Park racetrack, and racing industry associations to complete 36 days of live racing in the summer of 2020. Due to the pandemic and shutdowns, the 2020 racing season was delayed, with opening day occurring on June 8, 2020, and concluding on August 26, 2020. Emergency rules were passed by the Colorado Racing Commission, in accordance with 1 CCR 208-1, to allow for the 2020 racing season to operate with COVID-19 restrictions and protocols and for the track to conduct live races without spectators.

The 2020 racing season saw a total of 286 races with 2,213 starts. The track had an average of 8.15 starters per race, an increase over the previous racing season and one of the highest in the nation. For the 2020 season, Quarter Horses' average handle per race was \$16,000, Thoroughbreds was \$34,000, Arabian's was \$16,000, and Mixed Races was \$19,000.

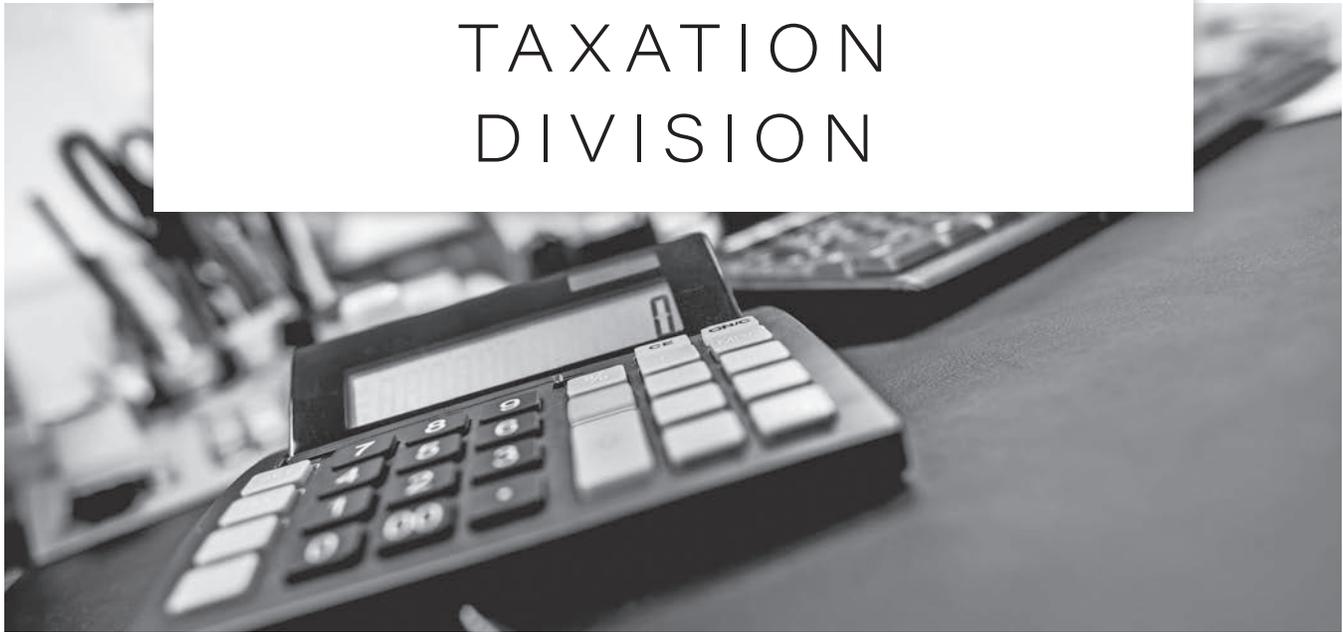
The Division of Racing Events supports animal welfare organizations that promote the safety of racing animals. In the fiscal year 2020-21, the Division of Racing Events distributed \$34,545 to the Colorado State University Fund for Equine Research and \$34,236 to the Greyhound Welfare Fund. ■



SOURCE: SBG, PAGE 50



# TAXATION DIVISION



## TAX REVENUE POWERS COLORADO

Roads, schools, parks and so much of the vital infrastructure that makes Colorado a wonderful place to live are all funded by tax revenue. The Taxation Division is responsible for collecting that revenue, as well as administering, auditing and enforcing all taxes, fees, bonds and licenses under Colorado laws. The Taxation Division exists to serve the millions of tax paying residents and businesses of Colorado, with efficiency and the protection of private information always at top of mind.

In fiscal year 2021, Taxation continued to focus on improving the customer experience. The primary place customers interact with Taxation is through the Tax Call Center. The Taxation Division set a goal to decrease wait times for callers to 0:13:30 in fiscal year 20. In fiscal year 2021, the actual average wait time was 0:19:24 per call. This rise in wait times is due, in part, to the increased demand on the call centers since in-person service centers were closed during the COVID-19 lockdown.

## PROCESSING MORE INCOME TAX RETURNS EVERY YEAR

As Colorado grows, so too grows the number of income tax returns that Taxation processes. Each year, Taxation processes more returns than the year prior. The past five years have seen an increase in the number of tax returns filed over the previous recorded year.



SOURCE: TAX, PAGE 51

Continued on page 24

Paying income taxes in Colorado has been streamlined since the Colorado Income Tax Act of 1987 which implemented a flat tax rate of 5%. In 2000, the rate was adjusted to 4.63% to reduce the TABOR surplus and then changed again to 4.55% in 2021 effective retroactively to tax years starting on or after January 1, 2020.

The Taxation Division also continues to make gains in converting paper filers to digital filers, with the number of Coloradans filing electronically making steady gains each year, for the past five years. The number of returns filed electronically this year are still being calculated as the income tax deadline was extended due to COVID-19. Electronic returns cut down on processing time and eliminate more of the human errors, while simultaneously being better for the environment by reducing paper.

## COLORADANS CARE

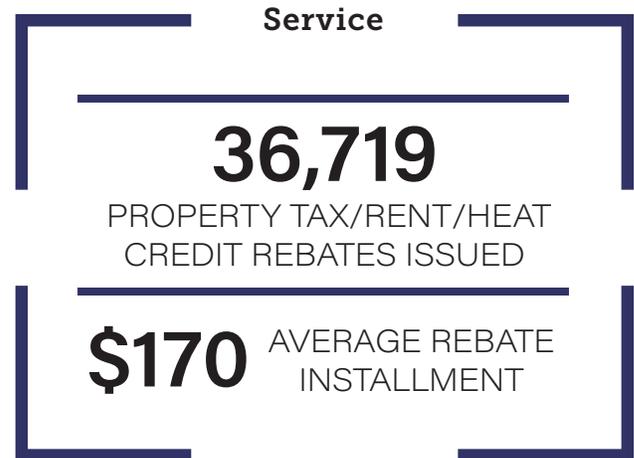
When Coloradans file their income tax returns they have the option of donating some or all of their refunds to a variety of charitable funds. Coloradans can choose to give to programs such as the Family Caregiver Support Fund, the Alzheimer’s Association Fund, Special Olympics of Colorado Fund and the Military Family Relief Fund, to name a few.

A total of 103,309 individual donations were made in fiscal year 2020 to date. The number of Individual Income Tax Voluntary Contributions were less than in previous years, with the total number of donations down by 46,371 from the prior year. The dollar amount of all donations was also down from \$1,814,339 in fiscal year 2019, to \$1,415,956 in fiscal year 2020, but the amount of the average donation increased slightly.

It is important to note that one of the reasons that contributions in fiscal year 2020, may be lower than fiscal year 2019 is due to the tax year 2019 filing deadline and due date for certain income tax payments being extended from April 15, 2020, to July 15, 2020, as part of COVID-19 precautions.

The Property Tax/Rent/Heat Credit Rebate program or PTC can help qualifying Coloradans get a rebate on rent, property taxes and heating bills. If a Coloradan is a full year resident 65 years of age or older, or a surviving spouse who is 58 or older, or disabled, regardless of age — they may qualify

for the PTC rebate. The actual rebate total is based on the applicant’s income and expenses. This program is a real boon for elderly or disabled Coloradans living on fixed incomes. In 2021, the Taxation Division issued \$6,225,96 in rebates. The number of rebates issued has declined over the last four years from 44,630 in 2017 to 36,719 in 2021.



## NATURAL RESOURCES

Severance taxes are collected on companies that harvest natural resources in the state of Colorado. Severance tax revenue decreased in fiscal year 2020 to \$147,878,402, a reduction of \$70,066,345 from 2019. Severance tax revenue fulfills a variety of needs in Colorado, from shoring up budget shortfalls to grants for new parks and recreation centers.

## SALES AND USE TAX SIMPLIFICATION (SUTS)

The Colorado Department of Revenue in partnership with the Governor’s Office of Information Technology has created a SUTS portal and GIS tax code lookup tool. The SUTS software allows businesses to go to a single web “portal” (website) to find all sales and use taxes associated with a specific destination, as well as credits and deductions, and file a single remittance that will then go to multiple jurisdictions. ■



# BY THE NUMBERS

## EDO

### MOTOR VEHICLE HEARINGS

Fiscal Years 2016 to 2021

Motor Vehicle Case Types and Counts	2016	2017	2018	2019	2020	2021
Excessive Points <sup>1</sup>	5,696	9,609	9,193	8,421	4,282	5,857
Express Consent	9,854	8,685	8,527	8,399	8,547	5,555
Driver License Compact	230	323	424	359	324	222
DUI Convictions	61	80	107	50	22	75
Habitual Traffic Offender	77	107	134	137	136	132
Insurance Related Restraints <sup>2</sup>	110	233	412	345	305	413
Vehicular Assault/Homicide	5	4	6	6	10	11
Underage Drinking and Driving	95	95	72	48	72	71
Minor Buy/Possess Alcohol	13	17	4	5	2	1
Ignition Interlock <sup>3</sup>	2,855	3,485	4,571	4,571	3,863	3,548
CDL Restraints	13	14	24	377	392	30
Extensions/Renewals	219	236	221	270	173	243
Other	196	127	179	202	211	170
<b>Total</b>	<b>19,424</b>	<b>23,015</b>	<b>23,874</b>	<b>23,190</b>	<b>18,339</b>	<b>16,328</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 2020 reflected the actual case load as the backlog from previous years had been resolved in the two prior fiscal years.

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

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

### HEARINGS (NON MOTOR VEHICLE) <sup>1</sup>

Fiscal Years 2017 to 2021

Non Motor Vehicle Case Types	2017	2018	2019	2020	2021
Liquor Division	3	1	0	2	2
Racing Division (Generally Conducted by Racing Division Stewards)	0	0	0	0	2
Tax <sup>2</sup>	4	10	5	4	7
Tobacco	0	0	1	0	0
Emissions	0	1	0	0	1
CDL and 3rd Party Testers	0	0	2	2	0
Automobile Salespersons	18	18	8	23	13
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	2	5	5	5	5
Lottery (Generally Heard by Lottery Director)	0	0	0	0	0
DMV - Title Enforcement	0	1	19	4	5
EDO - Rules Hearings	28	41	25	16	12
<b>Total</b>	<b>55</b>	<b>77</b>	<b>65</b>	<b>56</b>	<b>47</b>

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

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

## MOTOR VEHICLE HEARINGS ADMINISTRATION STATISTICS

Fiscal Years 2016 to 2021

Items Processed	2016	2017	2018	2019	2020	2021
Subpoenas	1,389	1,324	1,224	1,156	986	673
Hearing Notices <sup>1</sup>	19,414	23,048	43,150	38,557	48,917	25,361
Incoming Calls	27,050	31,156	34,295	40,319	35,210	29,248
Hearing Reschedules <sup>2</sup>	2,341	2,056	1,872	2,337	1,477	755 <sup>3</sup>
Transcript/Recording Requests	623	531	441	380	366	350
<b>Total</b>	<b>50,817</b>	<b>58,115</b>	<b>80,982</b>	<b>82,749</b>	<b>86,956</b>	<b>56,387</b>

<sup>1</sup> In fiscal year 2018, the Hearings Division began compiling their own data utilizing reports made available with DRIVES. The fiscal year 2018 amount of 43,150 notices is a more accurate reflection of the number of notices that were sent out as compared to previous years. Primarily, this figure now reflects initial notices of hearing, notices of rescheduled hearings, and notices sent to respondents, attorneys, law enforcement officers, and other witnesses. Prior years did not include the true volume of hearing notices that were generated. In fiscal year 2020, a change in software programming resulted in a combination of both DMV and Hearings Division notices.

<sup>2</sup> In fiscal year 2019, the Hearings Division began counting rescheduled requests and requests to appear by phone separately. This line includes both reschedule requests and requests to appear by phone.

<sup>3</sup> Requests decreased due to implementation of virtual hearings resulting in higher attendance and convenience for stakeholders.

## NON MOTOR VEHICLE CASE METRICS <sup>1</sup>

Fiscal Years 2017 to 2021

Liquor and Tobacco Enforcement Division - Liquor	2017	2018	2019	2020	2021
All Cases Filed	35	24	25	15	19
All Hearings Set	35	26	25	15	17
All Final Hearings Conducted	3	1	0	2	2
All Hearings Conducted	NA	NA	NA	NA	14
All Orders Issued	141	67	41	27	99
All Initial Decisions/Final Determinations Issued	3	1	0	2	2
Rule Hearings Cases <sup>2</sup>	2017	2018	2019	2020	2021
All Cases Filed	NA	NA	NA	25	7
All Hearings Set	NA	NA	NA	18	13
All Final Hearings Conducted	NA	NA	NA	16	13
All Orders Issued	NA	NA	NA	NA	13
All Rule Reports Issued	NA	NA	NA	16	13
Tax Division	2017	2018	2019	2020	2021
All Cases Filed	11	8	18	11	4
All Hearings Set	8	11	6	4	5
All Final Hearings Conducted	4	10	5	4	7
All Hearings Conducted	NA	NA	NA	NA	7
All Orders Issued	46	72	48	72	38
All Initial Decisions/Final Determinations Issued	1	1	14	7	10

NA - Not applicable

**Note:** The Lottery and Gaming Divisions do not send hearings requests to the Hearings Division because the hearings are handled within their own Divisions.

<sup>1</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>2</sup> To better quantify Hearing Officer level of effort in rule and title hearings, the Division began tracking this metric in fiscal year 2020.

Continued on page 27

NON MOTOR VEHICLE CASE METRICS <sup>1</sup>(CONTINUED)

Fiscal Years 2017 to 2021

<b>Liquor and Tobacco Enforcement Division - Tobacco</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
All Cases Filed	0	1	1	0	2
All Hearings Set	0	1	1	0	0
All Hearings Conducted	0	0	1	0	0
All Orders Issued	0	6	3	0	0
All Initial Decisions/Final Determinations Issued	0	0	0	0	0
<b>Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
All Cases Filed	19	23	17	23	20
All Hearings Set	20	23	12	24	21
All Final Hearings Conducted	18	18	8	23	13
All Hearings Conducted	NA	NA	NA	NA	13
All Orders Issued	45	45	30	48	35
All Initial Decisions/Final Determinations Issued	16	17	11	23	11
<b>Marijuana Enforcement Division Including Medical and Retail</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
All Cases Filed	60	35	38	27	27
All Hearings Set	79	27	29	29	28
All Final Hearings Conducted	2	5	5	5	5
All Hearings Conducted	NA	NA	NA	NA	34
All Orders Issued	456	177	219	176	190
All Initial Decisions/Final Determinations Issued	1	5	5	5	5
<b>Titles and Registration Cases <sup>2</sup></b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
All Cases Filed	NA	NA	NA	6	11
All Hearings Set	NA	NA	NA	7	7
All Final Hearings Conducted	NA	NA	NA	4	5
All Hearings Conducted	NA	NA	NA	NA	8
All Orders Issued	NA	NA	NA	29	23
All Initial Decisions/Final Determinations Issued	NA	NA	NA	7	4
<b>Division of Motor Vehicles (DMV) - Emissions, CDL, and Third Party Tester Certifications</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
All Cases Filed	0	1	2	1	1
All Hearings Set	0	1	2	2	1
All Final Hearings Conducted	0	1	2	2	1
All Hearings Conducted	NA	NA	NA	NA	1
All Orders Issued	1	4	4	8	6
All Initial Decisions/Final Determinations Issued	1	1	2	2	1

NA - Not applicable

**Note:** The Lottery and Gaming Divisions do not send hearings requests to the Hearings Division because the hearings are handled within their own Divisions.

<sup>1</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>2</sup> To better quantify Hearing Officer level of effort in rule and title hearings, the Division began tracking this metric in fiscal year 2020.

# BY THE NUMBERS

## DMV

### TRAFFIC PENALTY ASSESSMENTS <sup>1</sup>

*Fiscal Years 2017 to 2021*

	2017	2018	2019	2020	2021
Number of Penalty Assessments	149,933	159,005	104,195	90,579	82,402
Penalty Assessment Collections	\$14,360,668	\$13,808,503	\$14,832,012	\$13,402,959	\$11,433,472

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

### MOTOR VEHICLE TITLES RECEIVED <sup>1</sup>

*Fiscal Years 2017 to 2021*

	2017	2018	2019	2020	2021
Title Applications Received	1,860,984	1,916,619	1,530,943	1,384,215	1,951,460
Title Revenues <sup>2</sup>	\$5,955,148	\$6,133,181	\$4,826,514	\$4,359,608	\$6,244,672

<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 August 6, 2018. This roll-out replaced the Colorado State Title and Registration System, originally installed between 1983 and 1987, with a modern, web-based system.

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

### MOTOR VEHICLE EMISSIONS LICENSES AND COLLECTIONS

*Fiscal Years 2017 to 2021*

<b>Licenses:</b>	2017	2018	2019	2020	2021
Stations Licensed	81	83	84	79	80
Inspectors Licensed	479	426	425	429	405
<b>Total Licenses in Force</b>	<b>560</b>	<b>509</b>	<b>509</b>	<b>508</b>	<b>485</b>
Stations Renewed	66	53	68	53	68
Inspectors Renewed	171	156	193	139	233
<b>Total Licenses Renewed</b>	<b>237</b>	<b>209</b>	<b>261</b>	<b>192</b>	<b>301</b>
<b>Collections:</b>	2017	2018	2019	2020	2021
Station Licenses	\$1,050	\$840	\$1,035	\$830	\$1,140
Inspector Licenses	\$4,215	\$4,095	\$5,070	\$2,815	\$4,735
Exempt Window Stickers	\$36,250	\$35,650	\$30,500	\$25,700	\$25,500
Vehicle Inspection Reports	\$261,437	\$257,409	\$248,371	\$233,069	\$266,688
Emissions Penalty Assessment	\$310,155	\$843,227	\$1,855,063	\$798,115	\$241,325
<b>Total Collections <sup>1</sup></b>	<b>\$613,107</b>	<b>\$1,141,221</b>	<b>\$2,140,039</b>	<b>\$1,060,529</b>	<b>\$539,388</b>

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

DRIVER RECORD ADMINISTRATION

Fiscal Years 2017 to 2021

Restrictions	2017 <sup>1</sup>	2018 <sup>1</sup>	2019	2020	2021
Excessive Points	12,074	7,262	7,042	5,534	5,470
Adult Impaired Driving Arrests <sup>2</sup>	20,687	19,289	18,941	16,526	14,233
License Restricted by Other States	201	225	225	213	361
DUI Convictions	11,931	15,026	15,049	12,742	13,422
Habitual Traffic Offender	2,613	2,653	2,643	1,908	1,497
Accident Without Insurance	4,700	11,791	10,883	9,838	9,549
Driving Without Insurance	5,732	6,815	5,964	4,918	4,281
Vehicular Assault/Homicide	205	189	238	201	203
Underage Drinking and Driving	268	199	151	159	160
Underage Buy/Possess Alcohol	303	333	253	136	95
Child Support Arrears	51,207	52,961	40,741	27,886	9
Unpaid Ticket/Failure to Appear in Court <sup>3</sup>	113,750	114,685	109,892	87,137	96,782
All Others <sup>3</sup>	86,077	95,398	97,050	161,609	96,859
<b>Total Restraints</b>	<b>309,748</b>	<b>326,826</b>	<b>309,072</b>	<b>328,807</b>	<b>242,921</b>
<b>Reinstatements</b>					
License Reinstatements Tendered	81,681	73,196	74,352	60,447	56,729
Reinstatement Fees Collected <sup>4</sup>	\$7,332,049	\$6,953,530	\$7,063,335	\$6,077,889	\$5,484,700
<b>Change of Address/Name</b>					
Change of Address/Name - In Office	25,847	27,531	24,807	15,551	7,365
Change of Address/Name - Online	39,061	124,332	155,790	184,723	229,365
<b>Driver Records</b>					
Provided to Public	68,035	116,347	119,142	111,427	100,322
Provided to Courts	151,814	174,232	162,203	157,632	153,403

<sup>1</sup> These numbers are corrected from previously published numbers. An error was discovered in how information was being pulled from the database. The incorrect report query dates back to the transition to the DRIVES computer system. The corrected report logic was applied to data the DMV still maintained for FY2016 to provide consistent reporting.

<sup>2</sup> This value includes controlled substance convictions.

<sup>3</sup> The division fixed a calculation issue in December of 2019 which resulted in corrected redistribution of counts across all categories.

<sup>4</sup> The reinstatement fees collected include monies paid for reinstatement, but there can be a lag between the date of the fee remittance and the date of the license reinstatement. This is because the driver still has requirements that have to be met before the driving privilege is fully reinstated. Some examples include but are not limited to, revocation period has not ended and the individual is not yet eligible for reinstatement; proof of SR-22 insurance required; court clearance required; etc.

INTERNATIONAL REGISTRATION PLAN (IRP)  
REGISTRATIONS AND COLLECTIONS

Fiscal Years 2017 to 2021

Registrations	2017	2018	2019	2020	2021
<b>Total Number of Colorado-Based IRP Vehicles</b>	<b>20,509</b>	<b>19,905</b>	<b>18,757</b>	<b>17,166</b>	<b>19,474</b>
<b>Collections</b>					
Registration Fees Collected in Colorado that Remained in Colorado	\$25,696,187	\$23,313,097	\$18,888,996	\$16,818,104	\$19,532,878
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$50,826,501	\$55,902,007	\$57,897,434	\$63,976,898	\$71,240,915
<b>Total IRP Collection for Colorado <sup>1</sup></b>	<b>\$76,522,688</b>	<b>\$79,215,104</b>	<b>\$76,786,430</b>	<b>\$80,795,002</b>	<b>\$90,773,793</b>

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

DRIVER LICENSE ADMINISTRATION

Fiscal Year 2021

Documents In Force	Total
Total IDs In Force	513,325
Total Permits In Force	140,124
Total Regular Licenses In Force	3,829,009
Documents In Force for SB13-251 - Colorado Road and Community Safety Act	126,043
Total CDL Licenses In Force	128,926
Total Motorcycle Endorsements In Force	411,229

Licenses, Permits, and Other Issuances

Type of License Issued	State Offices	County Offices	Online	Other <sup>1</sup>	Total
Adult License	417,463	48,954	487,795	3,990	958,202
Minor License	69,531	3,245	10,726	35	83,537
Provisional License	11,202	158	NA	0	11,360
Probationary License	745	2	NA	0	747
Commercial Driver License	24,955	1,326	14,597	0	40,878
<b>Total Licenses Issued</b>	<b>523,896</b>	<b>53,685</b>	<b>513,118</b>	<b>4,025</b>	<b>1,094,724</b>

Type of Permit Issued	State Offices	County Offices	Online	Other <sup>1</sup>	Total
Adult Permits	53,789	731	NA	16	54,536
Minor Permits	77,493	1,689	NA	0	79,182
Provisional Permits	8,031	97	NA	0	8,128
Motorcycle Permits	3,528	134	NA	0	3,662
Commercial Driver Permits	12,221	394	NA	0	12,615
<b>Total Permits Issued</b>	<b>155,062</b>	<b>3,045</b>	<b>0</b>	<b>16</b>	<b>158,123</b>

Other Issuances	State Offices	County Offices	Online	Other <sup>1</sup>	Total
Colorado ID Cards	74,053	5,138	43,204	3,433	125,828
Paper Credentials <sup>2</sup>	5,001	0	0	1,215	6,216
<b>Total Licenses, Permits, and Other Issuances</b>	<b>758,012</b>	<b>61,868</b>	<b>556,322</b>	<b>8,689</b>	<b>1,384,891</b>

Organ Donors	State Offices	County Offices	Online	Other <sup>1</sup>	Total
Organ Donors	503,532	41,731	381,608	NA	926,871

**Note:** All citizen residents issued a credential are registered to vote automatically unless they waive this option at the time of issuance. The Colorado Secretary of State maintains voter registration data, please visit: <https://www.sos.state.co.us/pubs/elections/SCORE/SCOREhome.html>

**NA** - Not applicable

**NAV** - Data not available

<sup>1</sup> Other issuances include issuances from internal office processing, investigations, and corrections, and are not reportable separately.

<sup>2</sup> Includes Express Consent Permits, Administrative Insurance Permits, Hit and Run Permits, Rehabilitation Permits, and Temporary Probationary Licenses issued by Hearings.

<sup>3</sup> This data includes referrals for medical (DR2401) and eye exams (DR2402).

<sup>4</sup> This is the total count of reinstatement documents processed towards an action on a driver's record in FY22.

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DRIVER LICENSE ADMINISTRATION (CONTINUED)

Fiscal Year 2021

Endorsements Applied	Total
Motorcycle	100,964
Passenger	9,267
School Bus	3,390
Tanker Vehicles	16,442
Tanker & HAZMAT	3,968
Double and Triple Trailers	9,382
Hazardous Material	414
3 Wheel	399
<b>Total Endorsements</b>	<b>144,226</b>

Examinations	State Offices	County Offices	3rd Party Driving Schools	Total
Eye Exams - Passed with Corrective Lenses	227,129			227,129
Eye Exams - Passed without Corrective Lenses	418,873			418,873
Eye Exams Failed	3,505			3,505
Physical Referrals <sup>3</sup>	2,329			2,329

Miscellaneous	Total
Renewal by Mail/Reissue Out of State	1,274
Motor Vehicle Records	5,895
Reinstatements <sup>4</sup>	56,729

**Note:** All citizen residents issued a credential are registered to vote automatically unless they waive this option at the time of issuance. The Colorado Secretary of State maintains voter registration data, please visit: <https://www.sos.state.co.us/pubs/elections/SCORE/SCOREhome.html>

**NA** - Not applicable

**NAV** - Data not available

<sup>1</sup> Other issuances include issuances from internal office processing, investigations, and corrections, and are not reportable separately.

<sup>2</sup> Includes Express Consent Permits, Administrative Insurance Permits, Hit and Run Permits, Rehabilitation Permits, and Temporary Probationary Licenses issued by Hearings.

<sup>3</sup> This data includes referrals for medical (DR2401) and eye exams (DR2402).

<sup>4</sup> This is the total count of reinstatement documents processed towards an action on a driver's record in FY22.

VEHICLE LICENSE FEES AND SPECIFIC OWNERSHIP  
TAX COLLECTED BY COUNTY

Fiscal Year 2021

County	License Fee	Ownership Tax
Adams	\$53,702,894	\$65,375,557
Alamosa	\$1,946,626	\$1,696,720
Arapahoe	\$51,940,292	\$81,020,535
Archuleta	\$2,154,436	\$2,327,678
Baca	\$582,546	\$414,250
Bent	\$554,578	\$349,586
Boulder	\$25,944,462	\$39,768,914
Broomfield	\$6,161,902	\$11,357,040
Chaffee	\$3,091,697	\$3,250,623
Cheyenne	\$381,380	\$355,636
Clear Creek	\$1,433,270	\$1,724,860
Conejos	\$1,253,836	\$817,652
Costilla	\$649,891	\$447,488
Crowley	\$419,683	\$223,706
Custer	\$950,214	\$907,537
Delta	\$4,648,171	\$3,431,048
Denver	\$53,555,433	\$78,711,689
Dolores	\$355,674	\$247,443
Douglas	\$33,288,277	\$70,663,685
Eagle	\$7,345,812	\$11,673,228
El Paso	\$61,928,393	\$75,165,512
Elbert	\$5,105,670	\$6,260,646
Fremont	\$5,716,950	\$4,846,509
Garfield	\$8,184,465	\$9,716,239
Gilpin	\$1,025,304	\$1,150,359
Grand	\$2,705,988	\$3,286,233
Gunnison	\$2,412,289	\$2,564,098
Hinsdale	\$172,148	\$138,052
Huerfano	\$992,789	\$724,498
Jackson	\$371,656	\$300,650
Jefferson	\$53,426,779	\$80,248,157
Kiowa	\$311,548	\$232,119

Continued on page 33

VEHICLE LICENSE FEES AND SPECIFIC OWNERSHIP  
TAX COLLECTED BY COUNTY (CONTINUED)

Fiscal Year 2021

County	License Fee	Ownership Tax
Kit Carson	\$1,336,613	\$1,125,696
Lake	\$1,083,025	\$980,880
La Plata	\$6,890,453	\$7,809,857
Larimer	\$33,906,350	\$47,637,356
Las Animas	\$1,988,216	\$1,631,201
Lincoln	\$833,725	\$617,309
Logan	\$2,795,565	\$2,363,973
Mesa	\$17,830,871	\$19,317,344
Mineral	\$202,845	\$189,184
Moffat	\$1,998,665	\$1,888,948
Montezuma	\$3,468,155	\$3,030,068
Montrose	\$5,997,405	\$5,541,424
Morgan	\$4,331,374	\$3,979,880
Otero	\$2,277,603	\$1,689,959
Ouray	\$832,218	\$1,099,989
Park	\$3,116,859	\$3,433,142
Phillips	\$771,324	\$724,226
Pitkin	\$2,341,011	\$4,631,173
Prowers	\$1,560,670	\$1,066,515
Pueblo	\$15,376,790	\$15,288,361
Rio Blanco	\$1,068,943	\$1,009,836
Rio Grande	\$1,925,913	\$1,632,372
Routt	\$3,595,969	\$4,877,297
Saguache	\$1,004,907	\$715,918
San Juan	\$118,132	\$93,881
San Miguel	\$1,086,726	\$1,648,066
Sedgwick	\$394,204	\$295,095
Summit	\$3,942,557	\$6,628,116
Teller	\$3,481,093	\$3,729,352
Washington	\$958,122	\$658,367
Weld	\$40,546,708	\$52,136,977
Yuma	\$1,879,074	\$1,691,691
<b>Total</b>	<b>\$561,657,136</b>	<b>\$758,561,403</b>

REGISTERED VEHICLES BY TYPE AND COUNTY

Fiscal Year 2021

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome	Passenger	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Temporary Registration	Total
Adams	631	4,037	1,098	2,582	97,840	13,525	1,738	280,964	988	24,276	1,229	46,667	21,849	497,424
Alamosa	56	154	926	71	4,816	496	120	9,012	124	379	26	4,091	819	21,090
Arapahoe	770	7,173	669	888	75,448	12,914	1,672	377,148	866	4,123	237	29,311	21,890	533,109
Archuleta	57	2	210	86	5,489	790	210	8,891	480	332	25	5,084	554	22,210
Baca	35	40	1,564	11	1,108	144	26	1,901	7	80	19	1,696	301	6,932
Bent	17	0	686	11	1,440	133	34	2,372	9	39	0	1,285	206	6,232
Boulder	599	2,054	813	248	38,139	8,938	1,651	194,756	292	5,068	167	20,194	11,618	284,537
Broomfield	40	554	23	57	8,709	1,766	296	46,118	99	184	55	3,815	2,328	64,044
Chaffee	139	89	210	158	7,499	1,391	371	13,836	202	461	41	7,092	395	31,884
Cheyenne	17	0	772	22	806	85	9	1,050	6	85	12	1,114	50	4,028
Clear Creek	57	9	36	28	3,524	630	187	8,035	80	98	3	1,964	354	15,005
Conejos	35	35	1,625	36	2,735	335	49	5,221	40	26	11	3,200	649	13,997
Costilla	6	12	534	21	1,819	183	48	2,743	13	3	1	1,257	645	7,285
Crowley	10	20	412	7	1,062	126	33	1,875	9	61	6	981	148	4,750
Custer	11	3	261	40	2,551	298	109	3,563	42	91	37	2,661	314	9,981
Delta	108	186	1,548	171	11,563	1,423	455	19,790	1,096	334	31	11,775	651	49,131
Denver	829	3,594	6	1,851	73,755	11,011	1,235	406,840	240	9,953	216	19,401	29,034	557,965
Dolores	15	14	453	12	953	100	25	1,194	37	10	0	1,060	163	4,036
Douglas	516	2,697	917	457	49,309	9,848	1,386	248,347	523	3,637	82	26,196	9,460	353,375
Eagle	314	69	157	287	16,099	2,055	474	41,069	96	774	107	8,252	2,583	72,336
El Paso	1,469	4,781	1,563	1,378	114,943	21,658	4,018	436,500	3,811	7,531	494	59,056	25,934	683,136
Elbert	84	126	1,236	275	12,255	1,561	480	19,521	280	1,017	37	11,395	1,702	49,969
Fremont	130	242	905	259	12,737	2,516	583	26,309	1,488	951	65	11,393	953	58,531
Garfield	190	426	604	561	20,130	2,086	556	37,379	771	1,450	141	13,334	1,833	79,461
Gilpin	18	0	42	51	2,589	484	131	5,187	85	82	3	1,550	136	10,358
Grand	110	17	290	149	7,120	880	264	11,747	113	638	45	5,776	477	27,626
Gunnison	69	103	332	117	6,361	925	197	10,856	372	286	37	5,404	367	25,426
Hinsdale	3	7	18	14	416	68	16	837	4	17	1	512	61	1,974
Huerfano	9	2	268	44	2,738	350	98	4,353	25	81	7	2,015	130	10,120
Jackson	8	13	414	19	915	78	34	1,101	20	105	2	1,121	131	3,961
Jefferson	715	3,206	562	819	89,556	19,460	3,185	356,156	2,073	2,994	64	49,158	18,035	545,983
Kiowa	11	0	774	5	516	59	11	838	9	36	4	1,003	58	3,324
Kit Carson	50	100	2,130	74	2,878	246	55	4,165	23	160	14	3,216	262	13,373

Continued on page 35

REGISTERED VEHICLES BY TYPE AND COUNTY (CONTINUED)

Fiscal Year 2021

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome	Passenger	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Temporary Registration	Total
Lake	26	0	19	28	3,143	317	76	5,261	92	77	24	1,670	580	11,313
La Plata	116	332	1,028	241	16,916	2,728	639	33,316	1,423	1,375	97	13,732	1,736	73,679
Larimer	578	3,006	2,101	540	63,459	12,547	2,128	207,906	2,284	3,954	308	43,080	13,763	355,654
Las Animas	25	56	1,147	82	5,166	577	130	8,450	32	185	29	3,555	580	20,014
Lincoln	24	52	1,304	51	1,705	192	46	3,007	25	40	8	2,041	135	8,630
Logan	72	258	2,247	100	5,992	799	164	11,702	76	277	22	5,691	1,029	28,429
Mesa	344	1,599	1,489	693	45,123	6,091	1,563	89,258	1,604	2,952	182	34,999	5,280	191,177
Mineral	4	0	16	13	563	65	18	852	6	13	2	564	57	2,173
Moffat	51	140	606	72	5,255	430	135	7,075	603	333	19	5,400	462	20,581
Montezuma	98	226	1,690	155	9,339	979	291	14,487	134	347	12	8,597	1,055	37,410
Montrose	109	318	1,639	244	15,841	1,830	488	25,713	212	689	81	13,902	1,093	62,159
Morgan	88	209	2,256	169	9,523	1,057	197	18,321	199	665	42	7,755	1,267	41,748
Otero	59	117	1,570	115	5,604	627	142	10,840	82	216	10	4,093	786	24,261
Ouray	26	0	104	27	2,148	460	97	4,018	44	103	2	1,878	163	9,070
Park	23	24	193	148	8,344	1,377	336	13,846	147	180	64	6,440	579	31,701
Phillips	3	0	1,055	14	1,608	215	24	2,754	4	29	6	1,988	173	7,873
Pitkin	282	7	87	59	3,779	1,091	165	15,211	23	211	4	2,081	388	23,388
Prowers	59	449	1,476	35	3,842	395	62	6,435	55	179	7	3,204	620	16,818
Pueblo	196	1,432	1,092	421	36,725	4,958	1,064	87,395	824	1,778	168	21,501	2,584	160,138
Rio Blanco	30	12	580	86	3,092	220	60	3,207	72	210	15	3,252	365	11,201
Rio Grande	50	42	1,453	114	4,322	437	120	7,155	274	113	37	4,623	416	19,156
Routt	161	94	695	162	8,389	1,315	313	16,769	491	424	49	6,865	880	36,607
Saguache	25	0	1,008	50	2,723	274	85	4,301	34	25	7	2,502	310	11,344
San Juan	3	0	1	6	358	79	20	558	8	11	1	213	80	1,338
San Miguel	55	14	115	29	2,655	561	108	5,995	18	203	6	1,804	308	11,871
Sedgwick	11	18	471	24	900	113	28	1,516	7	29	3	869	139	4,128
Summit	187	90	20	126	9,022	1,364	377	22,922	52	497	37	4,680	1,673	41,047
Teller	58	31	135	120	8,399	1,633	451	17,739	535	236	58	6,968	989	37,352
Washington	44	12	2,012	28	1,609	235	24	3,129	20	99	12	2,557	276	10,057
Weld	472	2,236	6,494	1,986	84,796	11,579	1,788	183,789	1,185	7,418	578	54,284	16,040	372,645
Yuma	40	157	2,553	56	3,768	425	58	5,659	12	125	26	4,754	397	18,030
State Issued	1,552	0	1	0	2,789	53	1	3,860	0	982	1	1,825	51	11,115
Dealer Issued	0	0	0	0	0	0	0	0	0	0	0	0	750,840	750,840
<b>Total</b>	<b>11,999</b>	<b>40,696</b>	<b>58,715</b>	<b>16,803</b>	<b>1,054,715</b>	<b>171,585</b>	<b>30,954</b>	<b>3,432,120</b>	<b>24,900</b>	<b>89,337</b>	<b>5,136</b>	<b>639,396</b>	<b>959,184</b>	<b>6,535,540</b>

VEHICLE REGISTRATIONS BY PLATE TYPE

Fiscal Year 2021

Plate Type	Number of Plates
Adopt a Shelter Pet	22,072
Agriculture & Natural Resources	1,020
Air Force Academy	564
Air Force Commemorative	11,366
Air Force Cross	8
Air Force Cross Person with Disability	0
Alive at 25	58
Amyotrophic Lateral Sclerosis ALS	600
Always Buy Colorado	129
American Indian	1,694
Aviation	1,935
Boy Scouts	1,127
Breast Cancer Awareness	33,458
Bronze Star	1,763
Bronze Star Person with Disability	4
Bronze Star for Valor	225
Bronze Star for Valor Person with Disability	0
Call Letters	2,201
Childhood Cancer Awareness	555
Child Loss Awareness	2,889
Civil Air Patrol	260
Civil Air Patrol Person with Disability	0
Collector	108,242
Colorado Avalanche	3,087
Colorado Carbon Fund	1,714
Colorado College	1,064
Colorado Horse Development Authority	3,196
Colorado Mesa University	888
Colorado National Guard	446
Colorado National Guard Person with Disability	0
Colorado Rockies	3,042
Colorado School of Mines	2,690
Colorado Ski Country	23,075
Colorado State University	5,946
Colorado State University at Pueblo	898
Columbine	87,398
Craig Hospital	457
Dealer Demo	15,871
Dealer Full Use	10,623
Dealer In-Transit	3,897
Dealer Motorcycle Demo	747
Dealer Motorcycle Full Use	195
Denver Broncos Charities	19,278
Denver Firefighters	861

Plate Type	Number of Plates
Denver Nuggets	609
Depot	790
Disabled Veteran	47,728
Disabled Veteran Person with Disability	5,959
Distinguished Flying Cross	302
Distinguished Flying Cross Person with Disability	0
Distinguished Service Cross	14
Distinguished Service Cross Person with Disability	0
Donate Life	8,338
Emergency Medical Services	1,179
Fallen Air Force	41
Fallen Air Force Person with Disability	0
Fallen Army	250
Fallen Army Person with Disability	1
Fallen Coast Guard	0
Fallen Coast Guard Person with Disability	0
Fallen Heroes	5,174
Fallen Marines	83
Fallen Marines Person with Disability	0
Fallen Navy	27
Fallen Navy Person with Disability	0
Farm	63,522
Firefighter	20,506
Flight for Life Colorado	821
Fleets	136,238
Former Prisoner of War	85
Former Prisoner of War Person with Disability	0
Fort Lewis College	185
Girl Scouts	353
Greyhound Lovers	2,726
Government	68,008
GVW Truck/Tractor	24,724
Honorably Discharged Veteran	37,801
Honorably Discharged Veteran Person with Disability	97
Horseless Carriage	6,255
Italian - American Heritage	3,998
Juvenile Diabetes	2,298
Kids First	2,214
Knights of Columbus	315
Korean War Veteran	399
Korean War Veteran Person with Disability	7
Light Truck Designer	14,516
Livery	1,483

VEHICLE REGISTRATIONS BY PLATE TYPE (CONTINUED)

Fiscal Year 2021

Plate Type	Number of Plates
Manufacturer	367
Masonic Family	604
Medal of Honor	1
Medal of Honor Person with Disability	0
Mesa Verde National Park	195
Metro State University of Denver	754
Motorcycle Regular	171,157
Naval Reserve	206
Navy Cross	3
Navy Cross Person with Disability	0
NORAD Command Commemorative	958
NORAD Command Commemorative Person with Disability	1
Operations Desert Shield/Storm	1,477
Operations Desert Shield/Storm Person with Disability	9
Passenger Designer	95,500
Passenger Regular	3,886,822
Pearl Harbor Survivor	7
Pearl Harbor Survivor Person with Disability	0
Persons with Disabilities	520,230
Pioneer	34,873
Political Delegation	112
Protective Order of Elks	376
Protect Our Rivers	3,147
Pueblo Chile	2,042
Purple Heart	4,240
Purple Heart Person with Disability	38
Raptor	2,503
Recreational Truck	30,438
Regis University	730
Rocky Mountain National Park	8,999
Share the Road	5,883
Silver Star	223
Silver Star Person with Disability	0
Special Use Truck SVW	3,506
Street Rod	556
Special Mobile Machinery Dealer Demo	7
Special Mobile Machinery / Exempt	124,981
State Parks	3,209
Submarine Service	131
Submarine Service Person with Disability	0
Support Public Education	639
Support the 10th Mountain Division	3,623
Taxicab	1,076

Plate Type	Number of Plates
Temporary Registration Permit	234,550
Tow Truck	1,913
Trailer Regular	636,656
Transporter	3,102
U.S. Air Force	8,128
U.S. Air Force Person with Disability	24
U.S. Army	9,853
U.S. Army Person with Disability	27
U.S. Army Fourth Infantry Division	656
U.S. Army Fourth Infantry Division Person with Disability	1
U.S. Army Special Forces	639
U.S. Army Special Forces Person with Disability	0
U.S. Army Tenth Mountain Division	473
U.S. Army Tenth Mountain Division Person with Disability	0
U.S. Coast Guard	784
U.S. Coast Guard Person with Disability	4
U.S. Marine Corps	16,133
U.S. Marine Corps Person with Disability	24
U.S. Navy	7,261
U.S. Navy Person with Disability	21
U.S. Navy SEALs	74
U.S. Navy SEALs Person with Disability	0
U.S. Olympic Committee	8
U.S. Support the Troops	11,491
U.S. Woman Veteran	142
U.S. Woman Veteran Person with Disability	4
USS Colorado Submarine	665
USS Colorado Submarine Person with Disability	1
University of Colorado	12,651
University of Colorado at Colorado Springs	120
University of Denver	1,364
University of Northern Colorado	1,435
Veteran of Afghanistan War	1,453
Veteran of Afghanistan War Person with Disability	0
Veteran of Iraq War	2,231
Veteran of Iraq War Person with Disability	2
Vietnam War Veteran	7,857
Vietnam War Veteran Person with Disability	36
Western State College	834
Wildlife Supporting	21,125
World War II	84
World War II Person with Disability	3
<b>Total</b>	<b>6,724,041</b>

# BY THE NUMBERS LOTTERY

## LOTTERY SALES DISTRIBUTION (MILLIONS OF DOLLARS)

*Fiscal Years 2017 to 2021*

	2017	2018	2019	2020	2021
Cash 5	\$17.6	\$17.7	\$16.6	\$15.6	\$15.9
Cash 5 EZ Match <sup>1</sup>	\$1.1	\$3.9	\$3.0	\$2.5	\$2.6
Colorado Lotto+	\$30.6	\$28.5	\$28.0	\$32.9	\$48.0
Lucky For Life	\$16.0	\$15.7	\$17.0	\$14.9	\$15.5
Mega Millions <sup>2</sup>	\$25.8	\$38.4	\$72.7	\$37.7	\$57.1
Pick 3	\$11.0	\$12.2	\$12.9	\$13.4	\$15.9
Powerball	\$73.0	\$88.1	\$86.1	\$51.1	\$66.9
Scratch	\$380.2	\$407.5	\$443.4	\$490.7	\$573.0
<b>Total <sup>3</sup></b>	<b>\$555.3</b>	<b>\$612.0</b>	<b>\$679.8</b>	<b>\$658.8</b>	<b>\$794.9</b>

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

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

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

## LOTTERY FUND DISTRIBUTION (MILLIONS OF DOLLARS)

*Fiscal Years 2017 to 2021*

	2017	2018	2019	2020	2021
Conservation Trust Fund	\$53.4	\$56.3	\$66.6	\$57.0	\$67.7
Great Outdoors Colorado (GOCO)	\$64.5	\$66.2	\$68.5	\$70.4	\$71.7
Colorado Parks and Wildlife	\$13.3	\$14.1	\$16.6	\$14.2	\$16.9
Outdoor Equity Fund	NA	NA	NA	NA	\$0.8
Parks/Outdoor Recreation Cash Fund	NA	NA	NA	NA	\$2.3
Wildlife Cash Fund	NA	NA	NA	NA	\$2.3
The BEST program (Building Excellent Schools Today) <sup>1</sup>	\$2.3	\$4.1	\$14.7	\$0.8	\$7.6
<b>Total <sup>2</sup></b>	<b>\$133.5</b>	<b>\$140.7</b>	<b>\$166.5</b>	<b>\$142.4</b>	<b>\$169.4</b>

NA - Not applicable

<sup>1</sup> Due to the overall record setting ticket sales performance of Fiscal Year 2019, distributions were also record setting. The GOCO cap of \$68.5 million was reached in April 2019, resulting in 50% of proceeds from that point forward going to the Building Excellent Schools Today (BEST) grant program.

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

# BY THE NUMBERS MED

## MARIJUANA ENFORCEMENT ACTIVITY

*Fiscal Years 2017 to 2021*

<b>Active Medical Marijuana Licenses</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Medical Marijuana Store Business Licenses	509	495	433	438	425
Medical Marijuana-Infused Product Business Licenses	256	253	216	218	220
Medical Marijuana Optional Premises Cultivation Business Licenses	765	725	478	468	466
Medical Marijuana Testing Facility Business Licenses <sup>1</sup>	14	11	11	10	10

<b>Active Retail Marijuana Licenses</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Retail Marijuana Store Business Licenses	492	538	553	592	622
Retail Marijuana Product Manufacturer Business Licenses	271	289	280	284	291
Retail Marijuana Optional Premises Cultivation Business Licenses	692	744	675	699	746
Retail Marijuana Testing Facility Business Licenses	13	11	13	11	11

## MARIJUANA LICENSED BUSINESSES BY COUNTY

*Fiscal Year 2021*

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

<b>County</b>	<b>Medical Marijuana Active Licenses <sup>2</sup></b>	<b>Medical Marijuana Applications Pending as of 6/30/2021</b>	<b>Retail Marijuana Active Licenses <sup>2</sup></b>	<b>Retail Marijuana Applications Pending as of 6/30/2021</b>
Adams	22	0	83	1
Alamosa	2	0	0	0
Arapahoe	18	0	58	0
Archuleta	0	0	15	1
Boulder	60	0	138	1
Chaffee	3	0	8	0
Clear Creek	13	0	28	0
Conejos	0	0	7	2
Costilla	3	0	10	0
Crowley	32	10	70	12
Custer	0	0	0	0
Delta	1	0	0	1

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

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

**Continued on page 40**

MARIJUANA LICENSED BUSINESSES BY COUNTY (CONTINUED)

Fiscal Year 2021

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

County	Medical Marijuana Active Licenses <sup>2</sup>	Medical Marijuana Applications Pending as of 6/30/2021	Retail Marijuana Active Licenses <sup>2</sup>	Retail Marijuana Applications Pending as of 6/30/2021
Denver	437	1	507	9
Eagle	7	0	16	0
El Paso	274	0	3	0
Fremont	13	0	0	0
Garfield	15	0	47	1
Gilpin	1	0	8	0
Grand	4	0	9	0
Gunnison	0	0	26	0
Huerfano	8	4	28	4
Jefferson	29	0	30	2
Lake	0	0	7	0
La Plata	7	2	29	2
Larimer	28	0	34	0
Las Animas	10	0	52	0
Mesa	4	0	11	0
Moffat	2	0	11	0
Montezuma	2	0	17	1
Montrose	4	0	2	0
Morgan	5	0	9	0
Otero	2	0	3	0
Ouray	1	0	8	0
Park	5	0	19	1
Pitkin	3	0	12	0
Pueblo	66	0	203	0
Routt	12	0	24	1
Saguache	12	0	103	2
San Juan	0	0	5	1
San Miguel	3	0	10	0
Sedgwick	2	0	4	0
Summit	6	0	18	0
Weld	7	0	14	0
<b>Total</b>	<b>1,123</b>	<b>17</b>	<b>1,686</b>	<b>42</b>

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

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

# BY THE NUMBERS

## SBG

### AUTO INDUSTRY DIVISION

Fiscal Years 2017 to 2021

Licensing Activity	2017	2018	2019	2020	2021
Dealer Licenses Processed	4,730	4,579	4,503	4,174	3,758
Dealer License Revenues	\$1,586,494	\$1,596,341	\$1,737,108	\$1,904,632	\$2,340,831
Salesperson Licenses Processed	17,521	17,232	17,047	15,458	14,236
Salesperson License Revenues	\$1,731,723	\$1,757,894	\$1,929,915	\$1,990,249	\$2,592,022

### DEALER LICENSES ISSUED

Fiscal Year 2021

License Types	Issued	License Types	Issued
Buyer Agent - Original	1	Wholesale Auction - Powersports - Renewal	0
Buyer Agent - Renewal	1	Wholesalers - Original	28
Dealers - New - Original	32	Wholesalers - Renewal	291
Dealers - New - Renewal	580	Wholesalers - Powersports - Original	3
Dealers - New - Powersports - Original	8	Wholesalers - Powersports - Renewal	2
Dealers - New - Powersports - Renewal	70	Additional Location	370
Dealers - Used - Original	90	Powersports - Additional Location	57
Dealers - Used - Renewal	1,256	Ownership Change	39
Dealers - Used - Powersports - Original	8	Powersports - Ownership Change	2
Dealers - Used - Powersports - Renewal	45	Name Change	12
Manufacturers - Original	24	Powersports - Name Change	1
Manufacturers - Renewal	189	Off - Premise	33
Manufacturers - Powersports - Original	5	Powersports - Off Premise	0
Manufacturers - Powersports - Renewal	20	Address Change	106
Manufacturers Distributor - Original	8	Powersports - Address Change	4
Manufacturers Distributor - Renewal	31	Class Change	23
Manufacturers Distributor - Powersports - Original	1	Powersports - Class Change	1
Manufacturers Distributor - Powersports - Renewal	6	Temp Out of State - Dealer	0
Manufacturer Distributor Branch - Original	0	Business Disposal License	1
Manufacturer Distributor Branch - Renewal	0	Business Disposal License - Renewal	1
Manufacturer Distributor Branch - Powersports - Original	0	<b>Subtotal</b>	<b>3,758</b>
Manufacturer Distributor Branch - Powersports - Renewal	0	<b>Salesperson Transactions</b>	<b>Issued</b>
Manufacturers Rep - Original	61	Salespersons - Original	3,012
Manufacturers Rep - Renewal	345	Salespersons - Renewal	8,448
Manufacturers Rep - Powersports - Original	0	Salespersons - Multiple	788
Manufacturers Rep - Powersports - Renewal	0	Salespersons - Transfer	1,732
Wholesale Auction - Original	0	Salespersons - Reprint	255
Wholesale Auction - Renewal	5	<b>Subtotal</b>	<b>14,236</b>
Wholesale Auction - Powersports - Original	0	<b>Total</b>	<b>17,994</b>

## INVESTIGATION ACTIVITY

Fiscal Years 2017 to 2021

	2017	2018	2019	2020	2021
Consumer Complaints Received	1,067	1,035	1,090	983	630
Investigations Completed	1,189	994	1,034	1,066	644
Violations/Founded Complaints	671	621	710	722	397
Criminal Summonses Issued	23	12	6	4	1
Cases Presented to the Dealer Board	141	123	155	258	142
Warning Letters Issued	406	407	512	431	301
Verbal Warning Issued	97	64	36	29	6
Criminal Cases Referred to Another Agency	2	3	1	3	1
Compliance Inspections	0	5	7	0	0
Background Investigations Initiated	863	820	647	571	474
Background Investigations Completed	822	850	681	570	450

## DEALER BOARD FINES

Fiscal Years 2017 to 2021

	2017	2018	2019	2020	2021
Fines Ordered	\$217,500	\$104,500	\$457,000	\$263,749	\$209,000
Fines in Abeyance	\$120,800	\$40,500	\$32,500	\$53,500	\$40,200
Fines Imposed	\$96,700	\$64,000	\$424,500	\$197,849	\$156,400
Payments	\$91,241	\$85,706	\$90,949	\$78,499	\$19,600

## LIMITED STAKES GAMING REVENUES AND EXPENDITURES <sup>1</sup>

Fiscal Year 2021

	2021
Total Gaming Revenues <sup>2</sup>	\$121,770,290
<b>Plus:</b>	
Fiscal Year 2020 Escrow	\$2,765,627
<b>Less:</b>	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$15,240,897)
Fiscal Year 2021 Escrow	(\$2,267,873)
<b>Net Total Available for Distribution <sup>3</sup></b>	<b>\$107,027,147</b>

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

<sup>2</sup> Includes \$21,243 of interest income in the Extended Gaming Fund during fiscal year 2021.

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

LIMITED STAKES GAMING FUND DISTRIBUTION

Fiscal Years 2017 to 2021

Limited Statewide Gaming	2017	2018	2019	2020 <sup>1</sup>	2021
Limited Gaming Revenue	\$119,169,899	\$127,197,818	\$127,716,147	\$82,304,458	\$121,749,047
Commission/Division Expenses	\$15,022,463	\$15,385,240	\$16,035,631	\$15,980,471	\$15,240,897
Total Amount Distributed	\$104,082,249	\$111,617,671	\$111,782,407	\$66,228,386	\$107,027,147
State General Fund	\$15,231,191	\$16,895,831	\$16,426,964	\$25,458,874	\$44,689,808
Local Government Gaming Impact Fund	\$5,000,000	\$5,443,865	\$5,398,346	\$0	\$0
Tourism Promotion Fund	\$15,000,000	\$15,000,000	\$15,000,000	\$0	\$0
State Historical Society	\$25,385,467	\$26,566,229	\$26,278,174	\$14,256,969	\$25,026,292
Film Incentives Cash Fund/Colorado Office of Film, Television, and Media	\$500,000	\$500,000	\$500,000	\$0	\$0
Advanced Industries Acceleration Cash Fund	\$5,500,000	\$5,500,000	\$5,500,000	\$0	\$0
Innovative Higher Ed Research Fund	\$2,100,000	\$2,100,000	\$2,100,000	\$0	\$0
Creative Industries Cash Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0

Limited Gaming Counties	2017	2018	2019	2020 <sup>1</sup>	2021
Gilpin County	\$9,095,250	\$9,530,825	\$9,370,046	\$5,042,690	\$8,805,680
Teller County	\$1,784,236	\$1,854,702	\$1,892,028	\$1,067,440	\$1,919,874

Limited Gaming Cities	2017	2018	2019	2020 <sup>1</sup>	2021
City of Black Hawk	\$6,792,426	\$7,090,337	\$6,916,791	\$3,716,996	\$6,497,004
Central City	\$786,949	\$852,017	\$891,581	\$485,246	\$841,062
City of Cripple Creek	\$1,486,863	\$1,545,585	\$1,576,690	\$889,533	\$1,599,895

<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 compared to fiscal year 2019 due to the casino closures; therefore, the total distribution was down in fiscal year 2020. Additionally, House Bill 20-1399 suspended the statutory transfers of gaming revenue to various funds for two years so that more gaming revenue is deposited in the State General Fund.

REVENUE DISTRIBUTION RESULTING FROM AMENDMENT 50 <sup>1</sup>

Fiscal Years 2017 to 2021

	2017	2018	2019	2020 <sup>2</sup>	2021
Cities of Black Hawk, Central City and Cripple Creek	\$1,341,986	\$1,673,828	\$1,793,179	\$1,531,064	\$1,764,753
Gilpin and Teller Counties	\$1,610,384	\$2,008,593	\$2,151,814	\$1,837,277	\$2,117,704
Community College System	\$10,467,496	\$13,055,859	\$13,986,794	\$11,942,298	\$13,765,074
<b>Total Due to Extended Gaming Recipients <sup>3</sup></b>	<b>\$13,419,866</b>	<b>\$16,738,280</b>	<b>\$17,931,787</b>	<b>\$15,310,639</b>	<b>\$17,647,531</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 fiscal year 2020 compared to fiscal year 2019 due to the casino closures; therefore, the total distribution was down in fiscal year 2020.

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

COLORADO SPORTS BETTING PROCEEDS <sup>1</sup>

Fiscal Years 2020 to 2021

	2020	2021
Total Net Sports Betting Proceeds (NSBP) <sup>2</sup>	\$3,116,720	\$75,892,169
Total Taxes Due <sup>2,3</sup>	\$311,698	\$8,146,362
Total Wagers	\$63,758,711	\$2,739,761,627
Total Payments to Players	\$57,708,967	\$2,563,351,364
Total Win Percentage	9.49%	6.44%

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

<sup>2</sup> Data corrected for fiscal year 2020

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

TOBACCO ENFORCEMENT

Fiscal Years 2017 to 2021

	2017	2018	2019 <sup>1</sup>	2020	2021
Tobacco Compliance Checks	2,339	1,875	2,363	2,597	2,289
Violations	142	148	191	120	170

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

ACTIVE LIQUOR LICENSES AND PERMITS\* BY TYPE

Fiscal Years 2017 to 2021

	2017	2018	2019	2020	2021
3.2% Beer Importers License (non-resident) <sup>1</sup>	12	14	NA	NA	NA
3.2% Beer Manufacturer <sup>1</sup>	6	6	NA	NA	NA
3.2% Beer Manufacturer (non-resident) <sup>1</sup>	5	5	NA	NA	NA
3.2% Retail Beer	1,551	1,599	NA	NA	NA
3.2% Special Events Permit	7	3	NA	NA	NA
3.2% Wholesale Beer <sup>1</sup>	40	39	NA	NA	NA
Art Gallery Permit	57	77	107	97	73
Arts License	53	54	58	54	60
Bed and Breakfast Permit <sup>2</sup>	44	38	37	32	31
Beer and Wine	656	704	712	702	732
Beer, Wine, & Spirituous Liquor Special Events Permit <sup>2</sup>	273	247	174	152	68
Brew Pub	143	156	171	160	187
Campus Liquor Complex	NA	8	9	9	9
Club Liquor	167	160	154	154	155
Delivery Permit <sup>6</sup>	NA	NA	NA	NA	277
Distillery Pub	2	4	5	4	5
Fermented Malt Beverage Importer <sup>1</sup>	NA	NA	9	2	NA

NA - Not applicable

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

<sup>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 now retrievable information from newly built LED reporting systems and will now be included in all future annual reporting

Continued on page 45

## ACTIVE LIQUOR LICENSES AND PERMITS BY TYPE (CONTINUED)

*Fiscal Years 2017 to 2021*

	2017	2018	2019	2020	2021
Fermented Malt Beverage Manufacturer <sup>1</sup>	NA	NA	9	1	1
Fermented Malt Beverage Nonresident <sup>1</sup>	NA	NA	4	3	3
Fermented Malt Beverage Retailer <sup>1</sup>	NA	NA	1,777	NA	NA
Fermented Malt Beverage On <sup>3</sup>	NA	NA	NA	31	35
Fermented Malt Beverage Off <sup>3</sup>	NA	NA	NA	1,700	1,819
Fermented Malt Beverage On/Off <sup>3</sup>	NA	NA	NA	34	34
Fermented Malt Beverage Special Events Permit <sup>1</sup>	NA	NA	8	13	8
Fermented Malt Beverage Wholesale <sup>1</sup>	NA	NA	12	4	3
Hotel & Restaurant Liquor	4,810	4,865	4,920	4,728	4,860
Hotel & Restaurant - Optional Premises	227	228	234	223	136
Importer - Malt Liquor <sup>2</sup>	73	80	81	83	94
Importer - Vinous & Spirituous Liquor <sup>2</sup>	497	501	529	516	582
Limited Winery <sup>2</sup>	126	134	148	147	159
Liquor - License Drug Store	12	20	21	21	26
LLDS Manager Permit	5	47	105	73	68
Lodging and Entertainment	98	196	234	236	266
Malt Liquor Manufacturer (non-resident) <sup>2</sup>	32	38	42	40	44
Manufacturer - Brewery <sup>2</sup>	236	248	269	245	253
Manufacturer - Distillery/Rectifier <sup>2</sup>	85	98	102	100	107
Manufacturer - Winery <sup>2</sup>	6	7	7	6	8
Optional Premises	74	75	72	26	77
Public Transportation Liquor <sup>2</sup>	27	26	24	23	24
Racetrack Liquor	3	3	3	3	3
Resort Complex	17	18	20	18	18
Retail Gaming Tavern	18	18	18	18	18
Retail Liquor Store	1,600	1,582	1,587	1,539	1,592
Sales Room - Malt <sup>4</sup>	161	183	238	229	248
Sales Room - Spirits	51	69	84	83	91
Sales Room - Wine	105	122	143	133	149
Sidewalk Service Area	NA	NA	8	14	26
Takeout & Delivery Permit <sup>5</sup>	NA	NA	NA	NA	85
Tavern Liquor	1,317	1,233	1,234	1,197	1,263
Vintners Restaurant	6	9	10	11	13
Wholesale Beer <sup>2</sup>	286	301	329	308	332
Wholesale (Vinous & Spirituous) <sup>2</sup>	167	182	198	191	219
Direct Wine Shippers Permit <sup>2</sup>	1,484	1,555	1,644	1,604	1,794
Wine Packaging Permit	1	1	1	1	2
<b>Total Licenses and Permits</b>	<b>14,154</b>	<b>14,438</b>	<b>15,551</b>	<b>14,968</b>	<b>16,057</b>

NA - Not applicable

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

<sup>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 now retrievable information from newly built LED reporting systems and will now be included in all future annual reporting

VIOLETIONS OF THE LIQUOR CODE AND  
FERMENTED MALT BEVERAGE CODE ACT

Fiscal Years 2017 to 2021

Actions	2017	2018	2019	2020	2021
State Administrative Actions <sup>1</sup>	409	287	296	291	422
State Revocations	4	6	1	1	1
State Suspensions	41	30	19	14	19
State Denials	1	3	2	2	1
Division-Filed Court Cases	482	641	447	390	279
Division-Assisted Local Hearings	2	0	2	1	2
<b>Total</b>	<b>939</b>	<b>967</b>	<b>767</b>	<b>699</b>	<b>724</b>

<sup>1</sup> The count of State Administrative Actions increased significantly in fiscal year 2021 because of the warning letters issued due to Public Health Order and Executive Order violations related to COVID-19.

ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 2017 to 2021

County	2017	2018	2019	2020	2021
Adams	669	625	664	623	588
Alamosa	46	43	49	43	42
Arapahoe	919	955	1,018	973	988
Archuleta	55	51	64	57	64
Baca	8	8	9	9	9
Bent	8	9	9	8	11
Boulder	618	609	629	594	586
Broomfield	116	106	110	109	113
Chaffee	85	82	85	80	89
Cheyenne	6	5	5	4	4
Clear Creek	45	41	45	40	47
Conejos	14	12	11	12	12
Costilla	16	16	17	14	14
Crowley	4	5	5	3	4
Custer	19	14	14	13	12
Delta	64	66	73	66	65
Denver	1,852	1,842	1,912	1,778	1,736
Dolores	11	11	12	10	13
Douglas	392	409	477	461	464
Eagle	294	287	325	311	315
Elbert	15	15	19	17	1,128
El Paso	1,011	1,046	1,128	1,076	18
Fremont	85	90	88	83	91
Garfield	190	187	189	181	187
Gilpin	43	40	39	37	38
Grand	113	113	125	123	121
Gunnison	126	117	128	119	124
Hinsdale	19	16	19	6	17
Huerfano	34	31	37	32	35

Continued on page 47

ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES (CONTINUED)

Fiscal Years 2017 to 2021

County	2017	2018	2019	2020	2021
Jackson	13	12	13	12	15
Jefferson	960	955	1,035	1,009	1,029
Kiowa	6	6	6	6	6
Kit Carson	24	24	23	22	23
Lake <sup>1</sup>	30	32	31	28	29
La Plata <sup>1</sup>	156	147	168	162	171
Larimer	655	640	704	663	708
Las Animas	54	53	55	53	51
Lincoln	17	17	17	18	18
Logan	36	35	39	31	33
Mesa	221	219	260	252	275
Mineral	18	19	18	17	16
Moffat	31	30	31	29	30
Montezuma	70	64	71	68	61
Montrose	68	70	76	80	79
Morgan	59	54	59	60	62
Otero	35	36	39	35	38
Ouray	45	46	50	42	46
Park	32	36	36	34	41
Phillips	12	11	12	12	15
Pitkin	146	140	147	149	147
Prowers	32	32	34	31	31
Pueblo	317	299	312	288	296
Rio Blanco	27	25	26	27	27
Rio Grande	35	32	28	29	31
Routt	141	132	141	134	135
Saguache	10	11	16	16	13
San Juan	23	21	25	19	21
San Miguel	69	59	69	68	70
Sedgwick	9	8	10	6	7
Summit	240	244	262	252	266
Teller	71	63	72	61	71
Washington	7	7	8	7	7
Weld	347	350	390	382	384
Yuma	26	30	28	24	28
<b>State Total</b>	<b>10,919</b>	<b>10,810</b>	<b>11,616</b>	<b>11,008</b>	<b>11,215</b>

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

ACTIVE COUNTY-ISSUED STATE TOBACCO LICENSES

Fiscal Years 2017 to 2021

County	2017	2018	2019	2020	2021 <sup>1</sup>
Adams	NA	NA	NA	NA	60
Alamosa	NA	NA	NA	NA	7
Arapahoe	NA	NA	NA	NA	120
Archuleta	NA	NA	NA	NA	5
Baca	NA	NA	NA	NA	1
Bent	NA	NA	NA	NA	3
Boulder	NA	NA	NA	NA	46
Broomfield	NA	NA	NA	NA	14
Chaffee	NA	NA	NA	NA	3
Cheyenne	NA	NA	NA	NA	2
Clear Creek	NA	NA	NA	NA	4
Conejos	NA	NA	NA	NA	3
Costilla	NA	NA	NA	NA	3
Crowley	NA	NA	NA	NA	0
Custer	NA	NA	NA	NA	2
Delta	NA	NA	NA	NA	9
Denver	NA	NA	NA	NA	52
Dolores	NA	NA	NA	NA	0
Douglas	NA	NA	NA	NA	36
Eagle	NA	NA	NA	NA	10
Elbert	NA	NA	NA	NA	1
El Paso	NA	NA	NA	NA	132
Fremont	NA	NA	NA	NA	21
Garfield	NA	NA	NA	NA	19
Gilpin	NA	NA	NA	NA	4
Grand	NA	NA	NA	NA	5
Gunnison	NA	NA	NA	NA	5
Hinsdale	NA	NA	NA	NA	1
Huerfano	NA	NA	NA	NA	2
Jackson	NA	NA	NA	NA	2
Jefferson	NA	NA	NA	NA	107
Kiowa	NA	NA	NA	NA	0
Kit Carson	NA	NA	NA	NA	5
Lake	NA	NA	NA	NA	0
La Plata	NA	NA	NA	NA	14
Larimer	NA	NA	NA	NA	51
Las Animas	NA	NA	NA	NA	2
Lincoln	NA	NA	NA	NA	3
Logan	NA	NA	NA	NA	5
Mesa	NA	NA	NA	NA	47
Mineral	NA	NA	NA	NA	0
Moffat	NA	NA	NA	NA	7
Montezuma	NA	NA	NA	NA	11

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ACTIVE COUNTY-ISSUED STATE TOBACCO LICENSES (CONTINUED)

Fiscal Years 2017 to 2021

County	2017	2018	2019	2020	2021 <sup>1</sup>
Montrose	NA	NA	NA	NA	10
Morgan	NA	NA	NA	NA	7
Otero	NA	NA	NA	NA	1
Ouray	NA	NA	NA	NA	2
Park	NA	NA	NA	NA	4
Phillips	NA	NA	NA	NA	4
Pitkin	NA	NA	NA	NA	2
Prowers	NA	NA	NA	NA	2
Pueblo	NA	NA	NA	NA	29
Rio Blanco	NA	NA	NA	NA	3
Rio Grande	NA	NA	NA	NA	6
Routt	NA	NA	NA	NA	9
Saguache	NA	NA	NA	NA	4
San Juan	NA	NA	NA	NA	0
San Miguel	NA	NA	NA	NA	1
Sedgwick	NA	NA	NA	NA	1
Summit	NA	NA	NA	NA	6
Teller	NA	NA	NA	NA	8
Washington	NA	NA	NA	NA	1
Weld	NA	NA	NA	NA	54
Yuma	NA	NA	NA	NA	8
<b>State Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>986</b>

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

ACTIVE TOBACCO LICENSES AND PERMITS BY TYPE

Fiscal Years 2017 to 2021

	2017	2018	2019	2020	2021 <sup>1</sup>
Tobacco Cigar-Tobacco Bar	NA	NA	NA	NA	3
Tobacco Delivery Permit	NA	NA	NA	NA	11
Tobacco Large Operator	NA	NA	NA	NA	9
Tobacco Retailer (Off-Premises)	NA	NA	NA	NA	861
Tobacco Retailer (On-Premises)	NA	NA	NA	NA	19
<b>Total Licenses and Permits</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>903</b>

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



## RACING EVENTS

Calendar Years 2016 to 2020

Number of Live Racing Days	2016	2017	2018	2019	2020
Horse Racing	39	39	39	38	36

## RACING LICENSES, FEES, AND FINES

Calendar Years 2016 to 2020

Licenses	2016	2017	2018	2019	2020
Licenses Issued	962	842	879	698	516

Fees and Fines	2016	2017	2018	2019	2020
Licenses Fees	\$19,731	\$11,410	\$12,323	\$10,818	\$16,906
Fines and Penalties	\$24,336	\$14,825	\$9,525	\$6,500	\$14,100
Investigation Fees	\$5,400	\$15,730	\$6,326	\$12,723	\$12,495
<b>Total <sup>1</sup></b>	<b>\$49,537</b>	<b>\$41,965</b>	<b>\$28,174</b>	<b>\$30,041</b>	<b>\$43,501</b>

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

## HORSE BREEDERS AND OWNERS AWARDS PAID

Calendar Years 2016 to 2020

	2016	2017	2018	2019	2020
Thoroughbreds <sup>1</sup>	\$1,090,490	\$978,910	\$906,523	\$904,527	\$546,991
Quarterhorse	\$231,150	\$209,702	\$190,731	\$162,194	\$93,693
Arabian	\$14,761	\$1,679	\$25	\$33,430	\$25,555
Paint	\$379	\$99	\$0	\$0	\$0
Appaloosa	\$58	\$15	\$0	\$0	\$0
Harness	\$26,230	\$33,272	\$35,875	\$30,508	\$17,499
Mule	\$45	\$3	\$0	\$0	\$0
<b>Total <sup>2</sup></b>	<b>\$1,363,113</b>	<b>\$1,223,680</b>	<b>\$986,354</b>	<b>\$995,658</b>	<b>\$683,738</b>

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

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

## FUNDS DISTRIBUTED FOR RESEARCH AND ANIMAL WELFARE

Calendar Years 2016 to 2020

	2016	2017	2018	2019	2020
Greyhound Welfare and Adoption	\$77,607	\$73,950	\$67,572	\$68,201	\$34,236
CSU Equine Research Fund	\$87,425	\$70,693	\$68,984	\$69,006	\$34,545
<b>Total <sup>1</sup></b>	<b>\$165,032</b>	<b>\$144,643</b>	<b>\$136,556</b>	<b>\$137,207</b>	<b>\$68,782</b>

# BY THE NUMBERS TAX

## NUMBER OF INCOME TAX RETURNS FILED <sup>1</sup>

*Income Tax Years 2015 to 2019 <sup>2</sup>*

Income Tax Return Type	2015	2016	2017	2018	2019
Individual	2,751,000	2,801,464	2,878,154	2,966,611	3,073,923
Corporate	49,620	50,144	51,032	52,420	54,015
Fiduciary	49,045	49,324	50,031	50,889	51,198
Partnership	244,289	251,998	261,139	271,434	278,180
<b>Total</b>	<b>3,093,954</b>	<b>3,152,930</b>	<b>3,240,356</b>	<b>3,341,354</b>	<b>3,457,316</b>

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

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

## VOLUME OF PAPER AND ELECTRONIC INCOME TAX RETURNS PROCESSED <sup>1</sup>

*Fiscal Years 2017 to 2021*

Individual Return Type	2017	2018	2019	2020 <sup>2</sup>	2021 <sup>3</sup>
Paper	483,697	474,068	438,270	326,581	427,718
Electronic	2,374,609	2,470,570	2,578,647	2,436,489	3,176,517
Percent Electronic	83%	84%	85%	88%	88%

Corporate Return Type	2017	2018	2019	2020 <sup>2</sup>	2021 <sup>3</sup>
Paper	23,433	22,235	20,922	18,329	18,874
Electronic	30,070	31,098	33,354	35,179	41,992
Percent Electronic	56%	58%	61%	66%	69%

Fiduciary Return Type	2017	2018	2019	2020 <sup>2</sup>	2021 <sup>3</sup>
Paper	17,880	16,041	14,700	11,069	13,277
Electronic	32,437	34,552	35,766	35,084	45,310
Percent Electronic	64%	68%	71%	76%	77%

Partnership Return Type	2017	2018	2019	2020 <sup>2</sup>	2021 <sup>3</sup>
Paper	49,493	49,003	53,974	44,597	35,518
Electronic	200,946	212,716	222,752	232,105	262,573
Percent Electronic	80%	81%	80%	84%	88%
<b>Total</b>	<b>3,212,565</b>	<b>3,310,283</b>	<b>3,398,385</b>	<b>3,139,433</b>	<b>4,021,779</b>

<sup>1</sup> The returns processed during the fiscal year may include returns from any income tax year. A taxpayer may have more than one return recorded in a fiscal year due to late or amended returns or due to the timing of when returns are submitted. This data can be used to measure workload by fiscal year. Thus these counts are not the best approximation for taxpayer population. For taxpayer population estimates, see the table titled, "Number of Income Tax Returns Filed."

<sup>2</sup> Volume of income tax returns processed in fiscal year 2020 is lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

<sup>3</sup> Volume of income tax returns processed in fiscal year 2021 is higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

INDIVIDUAL INCOME TAX CREDITS<sup>1</sup>

Income Tax Years 2015 to 2019<sup>2</sup>

Income Tax Credit	2015 Amount	2015 Credits Used	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Advanced Industry Investment Tax Credit	\$457,019	47	\$445,959	51	\$382,022	90	\$523,680	78	\$487,963	82
Affordable Housing Credit <sup>3</sup>	\$7,085	14	\$0	0	\$0	0	NR	NR	NR	NR
Aircraft Manufacturer New Employee Credit	\$21,311	21	\$41,993	25	NR	NR	\$0	0	\$0	0
Alternative Fuel Refueling Facility Credit	\$9,432	14	NA	NA	NA	NA	NA	NA	NA	NA
Authorized Instream Flow Incentive Credit	NA	NA								
Business Personal Property Credit	\$325,406	595	\$104,040	235	\$16,308	99	\$30,042	138	\$107,614	296
Certified Auction Group License Fee Credit	\$0	0	\$0	0	\$0	0	\$0	0	NR	NR
Child Care Center Investment Credit	\$518,825	586	\$492,512	520	\$377,063	474	\$457,139	537	\$554,237	504
Child Care Contribution Credit	\$26,611,784	22,083	\$23,868,235	16,567	\$28,880,707	18,414	\$30,177,955	18,094	\$28,791,404	17,671
Child Care Expenses Credit	\$5,198,183	33,921	\$5,036,037	32,925	\$2,436,245	25,333	\$4,107,024	28,085	\$7,770,985	27,122
Colorado Earned Income Tax Credit	\$75,679,152	351,162	\$75,275,357	351,709	\$74,004,128	342,908	\$72,077,347	336,197	\$71,758,780	339,836

**Note:** Enterprise Zone credits are reported in a separate table.

**NA** - Not applicable

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

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

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

<sup>3</sup> Formerly known as "Low-income Housing Credit."

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

**Continued on page 53**

INDIVIDUAL INCOME TAX CREDITS<sup>1</sup> (CONTINUED)

Income Tax Years 2015 to 2019<sup>2</sup>

Income Tax Credit	2015 Amount	2015 Credits Used	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Colorado Minimum Tax Credit	\$2,570,070	6,868	\$2,387,510	7,047	\$2,205,976	6,197	\$7,259,315	20,732	\$4,018,175	5,498
Colorado Works Program Credit	\$19,387	37	\$18,665	39	\$18,748	28	\$35,374	32	\$9,243	27
Contaminated Land Redevelopment Credit	\$729,219	15	\$1,112,360	19	\$1,568,075	17	\$1,287,006	27	\$1,048,046	34
Credit for Tax Paid to Another State	\$184,430,271	64,856	\$194,319,953	64,337	\$216,385,574	68,595	\$227,201,322	72,278	\$235,089,049	73,688
Employer Child Care Facility Investment Credit	\$11,677	20	NR	NR	\$6,996	22	\$15,371	14	\$9,873	17
Employer Contributions to 529 Plan Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$139,762	127
Food Contributed to Hunger Relief Charitable Organizations Credit	\$70,994	272	\$14,130	40	\$28,243	100	\$13,712	15	\$7,270	9
Gross Conservation Easement Credit	\$9,979,500	421	\$6,682,354	303	\$12,716,505	343	\$16,537,672	346	\$14,872,169	349
Historic Property Preservation Credit	\$732,798	137	\$443,704	76	\$228,371	53	\$348,732	60	\$354,745	52
Innovative Motor Vehicle Credit	\$7,657,955	2,271	\$12,303,079	3,058	\$10,810,577	2,218	\$27,719,166	5,456	\$24,870,000	4,952

**Note:** Enterprise Zone credits are reported in a separate table.

**NA** - Not applicable

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

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

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

<sup>3</sup> Formerly known as "Low-income Housing Credit."

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

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INDIVIDUAL INCOME TAX CREDITS<sup>1</sup>(CONTINUED)

Income Tax Years 2015 to 2019<sup>2</sup>

Income Tax Credit	2015 Amount	2015 Credits Used	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Job Growth Incentive Credit	\$181,067	60	\$166,612	69	\$222,348	85	\$546,167	105	\$421,569	87
Long-term Care Insurance Credit	\$3,119,434	15,489	\$3,100,049	15,178	\$2,936,138	14,389	\$2,584,785	12,532	\$2,433,511	11,851
Plastic Recycling Investment Credit	\$5,537	32	NR	NR	NR	NR	NR	NR	\$2,810	7
Preservation of Historic Structures Credit	NA	NA	\$178,324	25	\$979,519	62	\$1,208,100	74	\$1,078,426	86
Retrofitting a Residence Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$26,878	14
Rural and Frontier Health Care Preceptor Credit	NA	NA	NA	NA	\$76,000	\$76	\$87,781	\$89	\$90,392	\$92
Rural Jump-Start Zone Credit	NA	NA	\$8,329	7	\$16,085	6	\$46,315	10	\$58,273	15
School-to-Career Investment Credit	\$30,668	44	\$26,363	37	\$39,272	41	\$41,860	51	\$41,390	45
<b>Total<sup>4</sup></b>	<b>\$318,366,774</b>	<b>498,965</b>	<b>\$326,041,597</b>	<b>492,288</b>	<b>\$354,338,296</b>	<b>479,556</b>	<b>\$392,308,426</b>	<b>494,959</b>	<b>\$394,043,905</b>	<b>482,464</b>

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

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

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

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

<sup>3</sup> Formerly known as "Low-income Housing Credit."

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

CORPORATE INCOME TAX CREDITS <sup>1</sup>

Income Tax Years 2015 to 2019 <sup>2</sup>

Income Tax Credit	2015 Amount	2015 Credits Used	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Advanced Industry Investment Tax Credit	NR	NR	\$0	0	\$0	0	\$0	0	\$0	0
Affordable Housing Credit <sup>3</sup>	\$0	0	\$0	0	NR	NR	NR	NR	\$8,779,032	3
Aircraft Manufacturer New Employee Credit	NR	NR	NR	NR	NR	NR	\$0	0	NR	NR
Alternative Fuel Refueling Facility Credit	\$0	0	NA	NA	NA	NA	NA	NA	NA	NA
Authorized Instream Flow Incentive Credit	NA	NA								
Business Personal Property Credit	\$10,446	29	\$12,214	24	\$4,454	40	\$2,728	54	\$54,800	30
Certified Auction Group License Fee Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	\$0	0	NR	NR	NR	NR	NR	NR	NR	3
Child Care Contribution Credit	\$558,991	71	\$712,206	72	\$566,810	70	\$640,964	72	\$503,061	69
Colorado Works Program Credit	NR	NR	\$0	0	\$0	0	\$0	0	\$0	0
Contaminated Land Redevelopment Credit	NR	NR	\$899,204	3	NR	NR	\$0	0	\$1,044,019	3
Crop and Livestock Contribution Credit	NR	NR	\$0	0	NR	NR	\$0	0	NR	NR
Employer Child Care Facility Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0

**Note:** Enterprise Zone credits are reported in a separate table.

**NA** - Not applicable

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

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

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

<sup>3</sup> Formerly known as "Low-income Housing Credit."

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

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CORPORATE INCOME TAX CREDITS <sup>1</sup> (CONTINUED)

Income Tax Years 2015 to 2019 <sup>2</sup>

Income Tax Credit	2015 Amount	2015 Credits Used	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Employer Contributions to 529 Plan Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$0	0
Food Contributed to Hunger Relief Charitable Organizations Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Gross Conservation Easement Credit	\$94,335	6	NR	NR	NR	3	\$7,099,704	6	NR	6
Historic Property Preservation Credit	NR	NR	\$0	0	NR	NR	\$0	0	NR	NR
Innovative Motor Vehicle Credit	\$1,334,546	6	\$5,135,912	6	\$1,949,167	9	NR	7	NR	13
Job Growth Incentive Credit	\$6,077,523	16	\$6,360,773	18	\$2,854,615	17	\$13,317,924	23	\$7,905,964	24
New Investment Tax Credit	\$252,330	354	\$243,589	334	\$218,416	301	\$202,742	276	\$189,561	267
Old Investment Tax Credit	\$220,076	17	\$109,603	14	\$174,325	10	\$59,351	7	NR	NR
Preservation of Historic Structures Credit	NA	NA	\$0	0	\$1,401,645	3	\$2,307,961	5	\$1,391,886	4
Rural Jump-Start Zone Credit	NA	NA	\$0	0	\$0	0	NR	NR	NR	NR
School-to-Career Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
<b>Total <sup>4</sup></b>	<b>\$8,849,234</b>	<b>508</b>	<b>\$13,630,711</b>	<b>475</b>	<b>\$9,842,262</b>	<b>462</b>	<b>\$30,349,677</b>	<b>454</b>	<b>\$29,267,761</b>	<b>428</b>

Note: Enterprise Zone credits are reported in a separate table.

NA - Not applicable

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

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

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

<sup>3</sup> Formerly known as "Low-income Housing Credit."

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

INDIVIDUAL ENTERPRISE ZONE CREDITS<sup>1</sup>

Income Tax Years 2016 to 2019<sup>2</sup>

Income Tax Credit	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Contribution to Enterprise Zone Administrator Credit	\$8,876,361	11,981	\$9,671,095	12,830	\$10,054,092	11,351	\$9,299,932	10,357
Enterprise Zone Agricultural Processing Employee Credit	\$86,889	27	\$41,957	23	\$49,557	22	\$30,604	33
Enterprise Zone Commercial Vehicle Investment Tax Credit	\$21,413	15	\$53,133	18	\$12,136	13	\$30,126	21
Enterprise Zone Employee Health Insurance Credit	\$213,791	105	\$211,903	98	\$203,312	72	\$176,878	72
Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit	\$4,086	6	NR	NR	\$3,117	8	\$9,798	13
Enterprise Zone Enhanced Rural New Business Facility Employee Credit	\$188,927	109	\$249,376	141	\$206,446	102	\$259,822	144
Enterprise Zone Investment Tax Credit	\$5,598,126	2,939	\$5,574,464	3,227	\$7,309,837	3,827	\$7,669,246	4,040
Enterprise Zone Job Training Program Credit	\$489,943	439	\$528,196	429	\$652,059	627	\$649,658	625
Enterprise Zone New Business Facility Employee Credit	\$1,303,120	636	\$1,644,545	665	\$1,745,733	693	\$1,632,633	676
Enterprise Zone Renewable Energy Credit - Nonrefundable	\$24,686	22	\$19,991	21	\$30,906	21	\$28,547	26
Enterprise Zone Renewable Energy Credit - Refundable	\$44,663	34	NR	NR	\$28,915	21	\$16,068	13
Enterprise Zone Research and Experimental Activities Credit	\$309,581	223	\$414,766	204	\$249,378	176	\$375,096	179
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	\$267,460	107	\$237,813	69	\$300,871	61	\$214,964	60
<b>Total<sup>3</sup></b>	<b>\$17,429,046</b>	<b>16,643</b>	<b>\$18,663,915</b>	<b>17,745</b>	<b>\$20,846,359</b>	<b>16,994</b>	<b>\$20,393,372</b>	<b>16,259</b>

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

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

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

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

**Continued on page 58**

CORPORATE ENTERPRISE ZONE CREDITS <sup>1</sup>

Income Tax Years 2016 to 2019 <sup>2</sup>

Income Tax Credit	2016 Amount	2016 Credits Used	2017 Amount	2017 Credits Used	2018 Amount	2018 Credits Used	2019 Amount	2019 Credits Used
Contribution to Enterprise Zone Administrator Credit	\$454,134	128	\$342,239	139	\$326,479	116	\$353,919	109
Enterprise Zone Agricultural Processing Employee Credit	NR	NR	\$0	0	NR	NR	\$0	0
Enterprise Zone Commercial Vehicle Investment Tax Credit	NR	NR	NR	NR	\$78,776	3	NR	4
Enterprise Zone Employee Health Insurance Credit	\$290,235	17	\$133,537	14	\$502,330	16	NR	17
Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit	\$0	0	\$0	0	NR	NR	\$0	0
Enterprise Zone Enhanced Rural New Business Facility Employee Credit	\$102,020	8	\$37,390	6	\$39,060	8	\$46,342	10
Enterprise Zone Investment Tax Credit	\$10,798,907	262	\$11,227,487	246	\$12,204,439	257	\$11,292,481	260
Enterprise Zone Job Training Program Credit	\$1,108,297	39	\$1,387,897	27	\$1,242,274	30	\$1,262,433	26
Enterprise Zone New Business Facility Employee Credit	\$1,989,041	62	\$1,363,074	53	\$2,479,503	60	\$3,040,963	57
Enterprise Zone Renewable Energy Credit - Nonrefundable	NR	NR	\$0	0	\$0	0	\$0	0
Enterprise Zone Renewable Energy Credit - Refundable	NR	NR	\$1,035,632	3	\$2,425,218	4	\$2,270,155	4
Enterprise Zone Research and Experimental Activities Credit	\$333,367	26	\$228,115	24	\$375,470	25	\$345,249	28
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	NR	NR	NR	NR	\$0	0	\$0	0
<b>Total <sup>3</sup></b>	<b>\$16,003,471</b>	<b>548</b>	<b>\$15,765,811</b>	<b>516</b>	<b>\$19,688,649</b>	<b>521</b>	<b>\$21,030,104</b>	<b>515</b>

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

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

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

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

INDIVIDUAL INCOME TAX VOLUNTARY CONTRIBUTIONS

Fiscal Years 2017 to 2021<sup>1</sup>

**Alzheimer's Association Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	7,593	\$112,456	\$14.81
2020 <sup>3</sup>	5,672	\$77,163	\$13.60
2019	7,992	\$104,975	\$13.14
2018	7,233	\$101,758	\$14.07
2017	7,247	\$91,980	\$12.69

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

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	7,445	\$104,898	\$14.09
2020 <sup>3</sup>	5,439	\$62,691	\$11.53
2019	7,765	\$96,057	\$12.37
2018	7,209	\$89,612	\$12.43
2017	7,836	\$94,951	\$12.12

**American Red Cross Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	8,402	\$136,410	\$16.24
2020 <sup>3</sup>	6,112	\$81,181	\$13.28
2019	8,130	\$98,651	\$12.13
2018	7,150	\$87,996	\$12.31
2017	7,792	\$91,503	\$11.74

**Military Family Relief Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	6,862	\$114,907	\$16.75
2020 <sup>3</sup>	5,458	\$88,868	\$16.28
2019	8,397	\$128,256	\$15.27
2018	8,391	\$128,047	\$15.26
2017	9,529	\$161,604	\$16.96

**Colorado Cancer Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	7,284	\$94,007	\$12.91
2020 <sup>3</sup>	5,240	\$55,089	\$10.51
2019	7,427	\$78,763	\$10.60
2018	6,487	\$72,272	\$11.14
2017	6,607	\$69,891	\$10.58

**Pet Overpopulation Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	10,723	\$161,070	\$15.02
2020 <sup>3</sup>	8,276	\$109,198	\$13.19
2019	11,643	\$150,257	\$12.91
2018	11,355	\$149,917	\$13.20
2017	12,277	\$147,514	\$12.02

**Colorado Domestic Abuse Program Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	13,058	\$226,039	\$17.31
2020 <sup>3</sup>	9,184	\$130,734	\$14.24
2019	12,344	\$160,331	\$12.99
2018	11,591	\$157,847	\$13.62
2017	12,850	\$168,265	\$13.09

**Special Olympics of Colorado Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	7,362	\$102,043	\$13.86
2020 <sup>3</sup>	5,351	\$65,120	\$12.17
2019	7,855	\$89,846	\$11.44
2018	7,188	\$87,594	\$12.19
2017	7,790	\$91,711	\$11.77

**Colorado Healthy Rivers Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	10,550	\$149,223	\$14.14
2020 <sup>3</sup>	7,278	\$87,959	\$12.09
2019	10,155	\$114,588	\$11.28
2018	8,291	\$91,015	\$10.98
2017	7,998	\$82,341	\$10.30

**Unwanted Horse Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	8,101	\$117,125	\$14.46
2020 <sup>3</sup>	5,862	\$74,362	\$12.69
2019	8,216	\$97,436	\$11.86
2018	7,885	\$97,804	\$12.40
2017	7,797	\$87,647	\$11.24

NA - Not applicable

<sup>1</sup> This table represents total gross collections each fiscal year (July 1st through June 30th). 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> Voluntary contributions in fiscal year 2021 may be higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

<sup>3</sup> Voluntary contributions in fiscal year 2020 may be lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

<sup>4</sup> Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year. The total represents the sum of all contributions to the itemized funds in this table, plus contributions to funds that appeared on prior year forms.

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INDIVIDUAL INCOME TAX VOLUNTARY CONTRIBUTIONS (CONTINUED)

Fiscal Years 2017 to 2021<sup>1</sup>

**Colorado Nongame and Endangered Wildlife Cash Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	13,297	\$230,652	\$17.35
2020 <sup>3</sup>	9,951	\$149,227	\$15.00
2019	13,804	\$192,245	\$13.93
2018	11,859	\$167,038	\$14.09
2017	14,692	\$175,898	\$11.97

**Donate to a Colorado Nonprofit Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	1,309	\$118,836	\$90.78
2020 <sup>3</sup>	821	\$70,882	\$86.34
2019	NA	NA	NA
2018	NA	NA	NA
2017	NA	NA	NA

**Habitat for Humanity of Colorado Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	8,726	\$145,584	\$16.68
2020 <sup>3</sup>	5,997	\$86,077	\$14.35
2019	8,242	\$107,420	\$13.03
2018	7,471	\$96,591	\$12.93
2017	8,161	\$101,963	\$12.49

**Homeless Prevention Activities Program Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	12,705	\$236,982	\$18.65
2020 <sup>3</sup>	8,455	\$127,605	\$15.09
2019	11,375	\$151,363	\$13.31
2018	10,345	\$136,666	\$13.21
2017	11,540	\$153,745	\$13.32

**Urban Peak Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	8,216	\$145,912	\$17.76
2020 <sup>3</sup>	5,195	\$75,363	\$14.51
2019	7,200	\$88,549	\$12.30
2018	6,144	\$84,117	\$13.69
2017	NA	NA	NA

**Western Slope Military Veterans Cemetery Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	3,869	\$34,095	\$8.81
2020 <sup>3</sup>	2,903	\$23,296	\$8.02
2019	4,443	\$32,216	\$7.25
2018	4,079	\$32,898	\$8.07
2017	4,485	\$36,675	\$8.18

**Young Americans Center for Financial Education Fund**

Year	Number of donations	Amount	Average
2021 <sup>2</sup>	3,785	\$31,454	\$8.31
2020 <sup>3</sup>	2,528	\$18,083	\$7.15
2019	3,853	\$24,892	\$6.46
2018	6,144	\$84,117	\$13.69
2017	NA	NA	NA

**Total<sup>4</sup>**

Year	Number of donations	Amount	Average
<b>2021<sup>2</sup></b>	<b>140,022</b>	<b>\$2,270,043</b>	<b>\$16.21</b>
<b>2020<sup>3</sup></b>	<b>103,309</b>	<b>\$1,415,956</b>	<b>\$13.71</b>
<b>2019</b>	<b>149,680</b>	<b>\$1,814,339</b>	<b>\$12.12</b>
<b>2018</b>	<b>147,946</b>	<b>\$1,831,265</b>	<b>\$12.38</b>
<b>2017</b>	<b>155,768</b>	<b>\$1,838,669</b>	<b>\$11.80</b>

NA - Not applicable

- <sup>1</sup> This table represents total gross collections each fiscal year (July 1st through June 30th). 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> Voluntary contributions in fiscal year 2021 may be higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).
- <sup>3</sup> Voluntary contributions in fiscal year 2020 may be lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).
- <sup>4</sup> Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year. The total represents the sum of all contributions to the itemized funds in this table, plus contributions to funds that appeared on prior year forms.

ALTERNATIVE MINIMUM TAX

Income Tax Years 2015 to 2019<sup>1</sup>

Income Tax Type	2015 Amount	2015 Filings	2016 Amount	2016 Filings	2017 Amount	2017 Filings	2018 Amount	2018 Filings	2019 Amount	2019 Filings
Individual	\$5,681,836	2,751	\$7,209,260	2,914	\$7,200,528	4,419	\$6,821,574	2,720	\$7,033,081	2,255
Fiduciary	\$758,569	300	\$718,619	353	\$534,913	327	\$236,287	151	\$218,144	178
<b>Total<sup>2</sup></b>	<b>\$6,440,405</b>	<b>3,051</b>	<b>\$7,927,879</b>	<b>3,267</b>	<b>\$7,735,441</b>	<b>4,746</b>	<b>\$7,057,861</b>	<b>2,871</b>	<b>\$7,251,225</b>	<b>2,433</b>

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

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

PROPERTY TAX/RENT/HEAT CREDIT REBATES

Fiscal Years 2017 to 2021 <sup>1</sup>

Year	Number of Rebates Issued <sup>2</sup>	Total Rebates Issued	Average Rebate Installment
2021	36,719	\$6,225,956	\$170
2020	38,878	\$5,769,808	\$148
2019	40,240	\$5,618,048	\$140
2018	41,655	\$5,783,028	\$139
2017	44,630	\$6,034,957	\$135

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

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

INCOME TAX REFUNDS ISSUED

Fiscal Years 2017 to 2021 <sup>1</sup>

Year	Number of Refunds	Income Tax Refunds <sup>2</sup>	TABOR Refunds <sup>3</sup>	Total Refunds <sup>2, 4</sup>	Average Refund Per Return
<b>Individual</b>					
2021 <sup>5</sup>	2,424,419	\$1,522,344,648	\$93,993,524	\$1,616,338,172	\$667
2020 <sup>6</sup>	1,836,265	\$1,076,243,813	\$139,071,372	\$1,215,315,185	\$662
2019	2,076,323	\$1,086,945,829	\$5,451	\$1,086,951,280	\$523
2018	1,909,075	\$1,075,685,102	\$25,055	\$1,075,710,157	\$563
2017	1,907,448	\$1,051,186,788	\$5,976,627	\$1,057,163,415	\$559
<b>Corporate</b>					
2021 <sup>5</sup>	4,965	\$147,227,807	\$28,879,571	\$176,107,378	\$35,470
2020 <sup>6</sup>	4,434	\$109,488,100	\$443,387	\$109,931,487	\$24,793
2019	5,365	\$137,181,610	NA	\$137,181,610	\$25,570
2018	4,309	\$112,410,285	NA	\$112,410,285	\$26,087
2017	4,599	\$112,361,923	NA	\$112,361,923	\$24,432
<b>Fiduciary</b>					
2021 <sup>5</sup>	4,586	\$11,998,694	\$6,000,130	\$17,998,824	\$3,925
2020 <sup>6</sup>	3,934	\$10,834,815	\$580,653	\$11,415,468	\$2,902
2019	3,919	\$9,449,971	NA	\$9,449,971	\$2,411
2018	4,008	\$8,507,933	NA	\$8,507,933	\$2,123
2017	3,873	\$9,074,009	NA	\$9,074,009	\$2,387
<b>Partnership <sup>7</sup></b>					
2021 <sup>5</sup>	3,483	\$21,708,630	\$2,778,497	\$24,487,127	\$7,030
2020 <sup>6</sup>	3,220	\$14,930,798	\$991,069	\$15,921,867	\$4,945
2019	2,974	\$14,466,300	NA	\$14,466,300	\$4,864
2018	2,938	\$14,862,305	NA	\$14,862,305	\$5,059
2017	2,832	\$12,526,537	NA	\$12,526,537	\$4,423

NA - Not applicable

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

<sup>2</sup> Refunds include refunds issued, canceled, intercepted, and donated to voluntary contribution funds. The figures do not include property tax/rent/heat credit (PTC) rebates.

<sup>3</sup> State revenue is capped through the spending limits established by the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). The legislature may determine statutorily how the excess revenue is refunded. This column reflects the dollar amount for sales tax refunds and income tax rate reductions that were processed based on TABOR. Taxpayers could claim sales tax refunds on their individual income tax returns in tax year 2015, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax year 2019.

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

<sup>5</sup> Income tax collections and refunds in fiscal year 2021 are higher than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

<sup>6</sup> Income tax collections and refunds in fiscal year 2020 are lower than usual in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020 to July 15, 2020. This change was adopted through emergency rules and the governor's executive order (Executive Order # D 2020-010).

<sup>7</sup> Partnership tax collections and refunds only represent Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

**INDIVIDUAL INCOME TAX CASH FLOW (MILLIONS OF DOLLARS)**

Fiscal Years 2017 to 2021<sup>1</sup>

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections <sup>2</sup>	Income Tax Refunds <sup>3</sup>	TABOR Refunds <sup>4</sup>	Net Collections <sup>5,6</sup>
2021 <sup>7</sup>	\$7,898.2	\$2,297.2	\$1,654.3	\$11,849.7	\$1,522.3	\$94.0	\$10,421.4
2020 <sup>8</sup>	\$7,069.6	\$890.7	\$641.0	\$8,601.3	\$1,076.2	\$139.1	\$7,664.1
2019	\$6,546.2	\$1,634.3	\$1,010.7	\$9,191.3	\$1,086.9	\$0.0	\$8,104.4
2018	\$6,061.3	\$1,608.9	\$857.3	\$8,527.6	\$1,075.7	\$0.0	\$7,451.9
2017	\$5,642.8	\$1,414.3	\$745.4	\$7,802.5	\$1,051.2	\$6.0	\$6,757.3

**CORPORATE INCOME TAX CASH FLOW (MILLIONS OF DOLLARS)**

Fiscal Years 2017 to 2021<sup>1</sup>

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections <sup>2</sup>	Income Tax Refunds <sup>3</sup>	TABOR Refunds <sup>4</sup>	Net Collections <sup>5,6</sup>
2021 <sup>7</sup>	NA	\$944.7	\$254.1	\$1,198.8	\$147.2	\$28.9	\$1,080.5
2020 <sup>8</sup>	NA	\$512.2	\$199.9	\$712.1	\$109.5	\$0.4	\$603.1
2019	NA	\$730.1	\$61.9	\$791.9	\$137.2	NA	\$654.7
2018	NA	\$682.2	\$90.4	\$772.5	\$112.4	NA	\$660.1
2017	NA	\$488.7	\$57.0	\$545.6	\$112.4	NA	\$433.3

**FIDUCIARY INCOME TAX CASH FLOW (MILLIONS OF DOLLARS)**

Fiscal Years 2017 to 2021<sup>1</sup>

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections <sup>2</sup>	Income Tax Refunds <sup>3</sup>	TABOR Refunds <sup>4</sup>	Net Collections <sup>5,6</sup>
2021 <sup>7</sup>	NA	\$88.2	\$49.7	\$137.9	\$12.0	\$6.0	\$131.9
2020 <sup>8</sup>	NA	\$19.6	\$11.1	\$30.6	\$10.8	\$0.6	\$20.4
2019	NA	\$53.6	\$23.0	\$76.6	\$9.4	NA	\$67.2
2018	NA	\$46.4	\$20.5	\$67.0	\$8.5	NA	\$58.5
2017	NA	\$32.5	\$17.2	\$49.6	\$9.1	NA	\$40.6

**PARTNERSHIP<sup>9</sup> INCOME TAX CASH FLOW (MILLIONS OF DOLLARS)**

Fiscal Years 2017 to 2021<sup>1</sup>

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections <sup>2</sup>	Income Tax Refunds <sup>3</sup>	TABOR Refunds <sup>4</sup>	Net Collections <sup>5,6</sup>
2021 <sup>7</sup>	NA	\$179.1	\$69.1	\$248.2	\$21.7	\$2.8	\$229.3
2020 <sup>8</sup>	NA	\$80.3	\$28.6	\$108.9	\$14.9	\$1.0	\$95.0
2019	NA	\$124.6	\$29.7	\$154.4	\$14.5	NA	\$139.9
2018	NA	\$108.9	\$28.5	\$137.4	\$14.9	NA	\$122.5
2017	NA	\$84.3	\$23.5	\$107.8	\$12.5	NA	\$95.3

NA - Not applicable

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

<sup>2</sup> Gross Collections is a sum of Tax Withheld, Estimated Payments, and Cash with Returns.

<sup>3</sup> Refunds include refunds issued, canceled, intercepted, and donated to voluntary contribution funds. The figures do not include property tax/rent/heat credit (PTC) rebates.

<sup>4</sup> State revenue is capped through the spending limits established by the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). The legislature may determine statutorily how the excess revenue is refunded. This column reflects the dollar amount for sales tax refunds and income tax rate reductions that were processed based on TABOR. Taxpayers could claim sales tax refunds on their individual income tax returns in tax year 2015, and the income tax rate reduction was effective on individual, corporate, fiduciary, and partnership income tax returns in tax year 2019.

## NUMBER OF PAPER AND ELECTRONIC SALES TAX RETURNS FILED <sup>1</sup>

Fiscal Years 2017 to 2021 <sup>2</sup>

Return Format	2017	2018	2019 <sup>3</sup>	2020	2021
Paper	465,270	369,843	291,814	266,313	220,136
Electronic	2,139,369	2,487,670	8,394,739	26,554,170	36,951,885
% Electronic	82%	87%	97%	99%	99%

<sup>1</sup> This table only summarizes Colorado Retail Sales Tax Returns (Form DR 0100).

<sup>2</sup> The filing period date is used to determine the fiscal year.

<sup>3</sup> The increase in electronic returns starting fiscal year 2019 is due to destination sourcing tax collection and reporting requirements.

## MARIJUANA SALES

Fiscal Years 2017 to 2021

Marijuana Sales	2017	2018	2019	2020	2021
Medical Marijuana <sup>1</sup>	\$437,447,331	\$371,065,316	\$331,593,893	\$380,787,727	\$455,164,011
Retail Marijuana <sup>2</sup>	\$998,628,410	\$1,157,431,174	\$1,289,422,644	\$1,527,839,808	\$1,906,902,729
<b>Total <sup>3</sup></b>	<b>\$1,436,075,741</b>	<b>\$1,528,496,490</b>	<b>\$1,621,016,537</b>	<b>\$1,908,627,535</b>	<b>\$2,362,066,740</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.

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

## NET CIGARETTE TAX COLLECTIONS AND DISTRIBUTIONS

Fiscal Years 2017 to 2021 <sup>1</sup>

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Proposition EE Net Collections	Total Net Collections <sup>2</sup>	City/County Distributions
2021	\$30,392,093	\$100,479,508	\$37,709,565	\$168,581,167	\$7,952,914
2020	\$32,306,134	\$107,687,113	NA	\$139,993,246	\$10,217,385
2019	\$33,294,807	\$110,982,688	NA	\$144,277,495	\$10,579,484
2018	\$34,593,195	\$115,310,651	NA	\$149,903,846	\$11,130,719
2017	\$36,666,057	\$122,220,188	NA	\$158,886,245	\$11,631,127

NA - Not applicable

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

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

## PACKAGES OF CIGARETTES TAXED (MILLIONS OF PACKAGES)

Fiscal Years 2017 to 2021

	2017	2018	2019	2020	2021
Packages	191	180	173	168	159

## NET TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 2017 to 2021 <sup>1</sup>

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Proposition EE Net Collections	Total Net Collections <sup>2</sup>
2021	\$23,618,413	\$24,345,152	\$3,095,679	\$51,059,244
2020	\$23,126,785	\$23,930,742	NA	\$47,057,526
2019	\$22,189,141	\$22,963,495	NA	\$45,152,636
2018	\$21,607,958	\$22,368,854	NA	\$43,976,813
2017	\$20,202,167	\$20,909,983	NA	\$41,112,150

NA - Not applicable

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

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

MARIJUANA TAX AND FEE REVENUE <sup>1</sup>

Fiscal Years 2017 to 2021

Taxes

State Sales Tax (2.9% rate) - Marijuana Tax Cash Fund	2017	2018 <sup>2</sup>	2019 <sup>2</sup>	2020 <sup>2</sup>	2021 <sup>2</sup>
Medical Marijuana	\$12,422,012	\$10,605,146	\$9,379,282	\$10,718,922	\$13,026,503
Retail Marijuana <sup>2</sup>	\$28,147,430	\$5,213,270	\$1,040,721	\$1,328,125	\$1,558,831
<b>Total <sup>3</sup></b>	<b>\$40,569,441</b>	<b>\$15,818,416</b>	<b>\$10,420,002</b>	<b>\$12,047,048</b>	<b>\$14,585,334</b>

State Retail Marijuana Sales Tax (10% rate <sup>4</sup> or 15% rate <sup>5,6</sup> )	2017 <sup>4</sup>	2018 <sup>5</sup>	2019 <sup>6</sup>	2020 <sup>6</sup>	2021 <sup>6</sup>
Local Government Distribution (15% of total <sup>4</sup> or 10% of total <sup>5,6</sup> )	\$14,744,561	\$17,235,464	\$19,324,469	\$22,612,898	\$29,003,357
Total Retained by the State (85% of total <sup>4</sup> or 90% of total <sup>5,6</sup> )	\$83,552,899	\$149,968,558	\$173,909,856	\$203,532,257	\$261,018,591
Marijuana Tax Cash Fund <sup>5,6</sup>	\$83,552,899	\$110,004,599	\$124,954,232	\$146,237,927	\$187,541,858
Public School Fund <sup>5,6</sup>	NA	\$30,000,000	\$20,088,462	\$25,624,711	\$32,862,241
General Fund <sup>5,6</sup>	NA	\$9,963,959	\$28,867,163	\$31,669,619	\$40,614,493
Collections Not Yet Allocated <sup>7</sup>	\$127,793	(\$17,191)	\$75,073	\$66,120	\$223,797
<b>Total <sup>3</sup></b>	<b>\$98,425,253</b>	<b>\$167,186,831</b>	<b>\$193,309,398</b>	<b>\$226,211,275</b>	<b>\$290,245,745</b>

State Retail Marijuana Excise Tax (15% rate)	2017 <sup>8</sup>	2018 <sup>8</sup>	2019 <sup>9</sup>	2020 <sup>10</sup>	2021 <sup>11</sup>
Public School Capital Construction Assistance Fund Transfer for the Building Excellent Schools Today (BEST) grant program <sup>8,9,10</sup>	\$40,000,000	\$40,000,000	\$52,648,440	\$80,819,436	\$40,000,000
Public School Fund <sup>8,9,10</sup>	\$31,558,384	\$27,752,967	\$5,849,826	\$0	\$80,346,651
Collections Not Yet Allocated <sup>7</sup>	(\$135,277)	\$207,244	(\$50,917)	\$247,617	(\$8,372)
<b>Total <sup>3</sup></b>	<b>\$71,423,107</b>	<b>\$67,960,211</b>	<b>\$58,447,349</b>	<b>\$81,067,053</b>	<b>\$120,338,278</b>

<b>Total Marijuana Taxes <sup>2</sup></b>	<b>\$210,417,802</b>	<b>\$250,965,457</b>	<b>\$262,176,749</b>	<b>\$319,325,375</b>	<b>\$425,169,357</b>
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Fees	2017	2018	2019	2020	2021
<b>Total License and Application Fees - Marijuana Tax Cash Fund</b>	<b>\$13,047,252</b>	<b>\$12,801,351</b>	<b>\$11,874,019</b>	<b>\$11,858,448</b>	<b>\$12,168,680</b>
<b>Total Marijuana Taxes and Fees <sup>3</sup></b>	<b>\$223,465,054</b>	<b>\$263,766,809</b>	<b>\$274,050,768</b>	<b>\$331,183,823</b>	<b>\$437,338,037</b>

NA - Not applicable

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

<sup>2</sup> Per §39-26-729, C.R.S., retail marijuana, retail marijuana products, and retail marijuana concentrates sold beginning July 1, 2017 are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) are still subject to the 2.9% state sales tax.

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

<sup>4</sup> For fiscal years 2014-2017, the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products, and retail marijuana concentrates was 10%; the local government distribution was 15% and the total retained by the state was 85%.

<sup>5</sup> For fiscal year 2018, per §39-28.8-202, C.R.S., the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products, and retail marijuana concentrates increased from 10% to 15%; the local government distribution was reduced to 10% and the marijuana tax cash fund transfer was increased to 90%. Per §39-28.8-203, C.R.S., a portion of the state share of the retail marijuana sales tax received in fiscal year 2018 is divided between the marijuana tax cash fund, the state public school fund, and the general fund. The first thirty million dollars shall be transferred to the state public school fund and any amount remaining stays in the general fund. The first month that reflects these changes is August 2017.

<sup>6</sup> Starting in fiscal year 2019, per §39-28.8-203, C.R.S., the state share of the retail marijuana sales tax filed in the fiscal year is divided in the following way: 71.85% to the marijuana tax cash fund, 12.59% to state public school fund, and 15.56% to the general fund.

<sup>7</sup> This indicates those receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return. These receipts may affect the precision of the calculations to transfer or distribute the sales/excise taxes to their proper disposition.

<sup>8</sup> For fiscal years 2014-2018, per §39-28.8-305, C.R.S., the first 40 million dollars of retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program and any amount remaining shall be transferred to the public school fund.

<sup>9</sup> For fiscal year 2019, per §39-28.8-305, C.R.S., the greater of the first forty million dollars or 90% of the retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program and any amount remaining shall be transferred to the public school fund.

<sup>10</sup> For fiscal year 2020, per §39-28.8-305, C.R.S., as amended by HB 19-1055, all of retail marijuana excise tax received each shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program. If there were any remaining money it would be transferred to the public school fund.

<sup>11</sup> For fiscal year 2021, per §39-28.8-305, C.R.S., as amended by HB 20-1418, the first \$40 million is transferred to the public school capital construction assistance fund and any remaining money is transferred to the public school fund.

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 2017 to 2021 <sup>1</sup>

Year	Oil and Gas	Coal	Molybdenum and Metallic Minerals	Total <sup>2</sup>
2021 <sup>3</sup>	(\$19,373,305)	\$1,866,302	\$2,226,562	(\$15,280,441)
2020	\$142,844,643	\$2,671,960	\$2,361,799	\$147,878,402
2019	\$211,944,785	\$3,559,304	\$2,440,658	\$217,944,747
2018	\$96,108,353	\$3,743,351	\$2,870,534	\$102,722,238
2017 <sup>3</sup>	(\$14,288,549)	\$4,156,967	\$2,936,158	(\$7,195,424)

<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.

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

<sup>3</sup> In fiscal years 2017 and 2021, refunds exceeded collections. All values are on a cash basis.

GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE

Fiscal Years 2017 to 2021 <sup>1</sup>

State Taxes Sales, Use, and Excise	2017	2018	2019	2020	2021
Alcoholic Beverages	\$45,671,281	\$46,988,947	\$48,978,353	\$50,611,660	\$54,255,159
Aviation Fuel	\$23,980,040	\$28,731,899	\$33,053,392	\$26,429,984	\$17,159,001
Cigarette <sup>2</sup>	\$158,886,245	\$149,903,846	\$144,277,495	\$139,993,246	\$168,581,167
Highway Fuel	\$629,809,824	\$647,230,168	\$643,828,473	\$625,822,928	\$601,565,039
Limited Stakes Gaming, Sports Betthing, & Racing	\$117,217,775	\$124,714,406	\$125,373,142	\$89,168,510	\$115,623,961
Medical Marijuana Sales Tax	\$12,422,012	\$10,605,146	\$9,379,282	\$10,718,922	\$13,026,503
Nicotine <sup>2</sup>	\$0	\$0	\$0	\$0	\$8,218,234
Retail Marijuana Excise Tax	\$71,423,107	\$67,960,211	\$58,447,349	\$81,067,053	\$120,338,278
Retail Marijuana Sales Tax	\$28,147,430	\$5,213,270	\$1,040,721	\$1,328,125	\$1,558,831
Retail Marijuana Special Sales	\$98,425,253	\$167,190,845	\$193,309,398	\$226,211,275	\$290,245,745
Sales	\$2,719,778,355	\$2,906,717,432	\$3,031,974,368	\$3,186,143,129	\$3,450,454,221
Tobacco Products <sup>2</sup>	\$41,112,150	\$43,976,813	\$45,152,636	\$47,057,526	\$51,059,244
Use	\$258,603,724	\$305,192,045	\$343,488,943	\$226,116,400	\$210,754,079
<b>Subtotal <sup>3</sup></b>	<b>\$4,205,477,196</b>	<b>\$4,504,425,027</b>	<b>\$4,678,303,551</b>	<b>\$4,710,668,759</b>	<b>\$5,102,839,463</b>

Income	2017	2018	2019	2020	2021
Individual <sup>4</sup>	\$6,751,356,491	\$7,451,886,967	\$8,104,369,927	\$7,525,037,648	\$10,327,375,429
Corporate	\$433,281,472	\$660,134,509	\$654,749,329	\$602,636,353	\$1,051,574,084
Fiduciary	\$40,551,342	\$58,479,509	\$67,161,514	\$19,781,695	\$125,873,760
Partnership <sup>5</sup>	\$95,261,597	\$122,544,196	\$139,910,414	\$93,975,524	\$226,471,907
<b>Subtotal <sup>3</sup></b>	<b>\$7,320,450,903</b>	<b>\$8,293,045,181</b>	<b>\$8,966,191,184</b>	<b>\$8,241,431,221</b>	<b>\$11,731,295,180</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.

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

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

<sup>4</sup> This value does not include refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR).

<sup>5</sup> Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

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GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE (CONTINUED)

Fiscal Years 2017 to 2021<sup>1</sup>

Severance	2017	2018	2019	2020	2021
Severance <sup>6</sup>	-\$7,195,424	\$102,722,238	\$217,944,747	\$147,878,402	-\$15,280,441
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	2017	2018	2019	2020	2021
59-Day Harvest Permit <sup>7</sup>	\$34,711	\$20,865	\$0	\$0	\$0
Bridge Safety Surcharge	\$103,521,973	\$105,374,858	\$104,811,992	\$106,411,126	\$109,513,255
Daily Rental Fees	\$33,284,226	\$34,781,649	\$36,559,657	\$33,934,916	\$24,842,347
Emissions	\$13,724,675	\$13,142,902	\$13,503,901	\$12,913,332	\$12,775,992
IRP Due Other States	\$347,870	(\$205,199)	\$282,341	\$3,779,516	-\$273,898
Late Registration Penalty Fees	\$20,060,848	\$20,760,468	\$21,421,145	\$20,885,388	\$28,344,904
License Reinstatement Fees	\$6,795,062	\$6,915,679	\$7,033,791	\$6,113,912	\$5,795,550
Motor Vehicle Dealer/Sales Licenses	\$3,225,046	\$3,246,872	\$3,638,099	\$3,774,570	\$4,654,610
Motor Vehicle Manufacturer Licenses	\$196,838	\$248,469	\$359,906	\$327,130	\$320,103
Motor Vehicle Operator Licenses <sup>8</sup>	\$35,393,975	\$38,298,452	\$34,964,586	\$33,874,656	\$38,855,870
Motor Vehicle Penalty Assessments	\$13,235,641	\$12,696,537	\$13,565,492	\$11,974,260	\$10,357,639
Motorist Insurance Identification Database	\$572,665	\$581,637	\$517,513	\$506,422	\$525,680
Other Motor Vehicle Receipts <sup>9</sup>	\$0	\$16,149	\$464,221	\$510,967	\$472,497
Passenger Mile Tax	\$375,137	\$344,968	\$341,097	\$320,626	\$93,226
Road Safety Surcharge	\$130,589,785	\$132,907,644	\$132,176,079	\$133,960,255	\$137,793,800
Ticket Related Receipts	\$274,446	\$257,597	\$262,872	\$388,082	\$268,081
Titles	\$6,667,707	\$6,775,832	\$6,780,076	\$6,017,783	\$6,256,351
Tow Bills	\$144,881	\$149,544	\$77,915	\$0	\$0
Vehicle Registrations	\$251,143,285	\$262,575,896	\$260,418,718	\$255,863,988	\$275,286,578
<b>Subtotal<sup>3</sup></b>	<b>\$619,588,771</b>	<b>\$638,890,819</b>	<b>\$637,179,401</b>	<b>\$631,556,930</b>	<b>\$655,882,584</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.

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

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

<sup>4</sup> This value does not include refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR).

<sup>5</sup> Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

<sup>6</sup> In fiscal year 2017, severance tax refunds exceeded collections. Collections increased in fiscal year 2018. All values are on a cash basis.

<sup>7</sup> The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

<sup>8</sup> Revenue Department Service Fees are included in this line item.

<sup>9</sup> This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

<sup>10</sup> The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

<sup>11</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>12</sup> Estate tax collections are included among miscellaneous receipts.

<sup>13</sup> Local taxes are collected on behalf of local governments.

Continued on page 68

GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE (CONTINUED)

Fiscal Years 2017 to 2021<sup>1</sup>

Regulatory and Business	2017	2018	2019	2020	2021
Cigarette Licenses <sup>2</sup>	\$680	\$645	\$663	\$638	\$643
Limited Stakes Gaming & Racing Licenses and Fees	\$2,886,172	\$2,421,581	\$2,450,702	\$2,339,112	\$2,282,718
Liquid Petroleum Inspection Fee	\$289,920	\$279,183	\$287,654	\$302,987	\$298,164
Liquor Licenses	\$4,362,714	\$5,488,414	\$4,648,374	\$4,152,373	\$4,079,982
Liquor Licenses/85% City and County	\$3,476,971	\$3,613,863	\$3,611,839	\$3,486,266	\$2,057,921
Marijuana Fees	\$13,047,252	\$12,801,351	\$11,874,019	\$11,783,809	\$12,144,573
Nicotine Licenses/Fines <sup>2</sup>	\$0	\$0	\$0	\$0	\$14,313
Other PUC Hazardous Fees	\$1,596,942	\$1,288,607	\$1,201,740	\$1,114,880	\$1,056,758
PUC Utility Supervision Fees	\$11,647,668	\$12,453,611	\$14,633,255	\$12,193,745	\$14,026,976
Recycled Tire Fees <sup>10</sup>	(\$301)	\$0	\$0	\$0	\$0
Restaurant Licenses/Fees <sup>10</sup>	\$321	\$0	\$0	\$0	\$0
Sales Tax Licenses	\$324,779	\$2,455,151	\$441,632	\$2,570,258	\$513,870
Special Fuel Licenses and Permits	\$93,953	\$252,828	\$627,696	\$1,848,930	\$7,754,005
Tobacco Products Licenses/Fines <sup>2</sup>	\$22,690	\$27,944	\$40,605	\$13,137	\$452,991
Underground Storage Tank Surcharge	\$39,175,957	\$38,534,889	\$36,152,180	\$34,325,093	\$38,550,851
<b>Subtotal<sup>3</sup></b>	<b>\$76,925,719</b>	<b>\$79,618,067</b>	<b>\$75,970,357</b>	<b>\$74,131,225</b>	<b>\$83,233,764</b>

Other Receipts	2017	2018	2019	2020	2021
Collection Action Related	\$5,285,206	\$5,083,389	\$5,817,493	\$5,105,584	\$5,249,363
Collections Not Yet Allocated <sup>11</sup>	(\$11,118,120)	(\$284,724)	\$21,435,063	\$3,050,916	\$1,584,136
DNA Cold Case Surcharge	\$238,704	\$232,051	\$244,096	\$210,607	\$181,744
Miscellaneous Receipts <sup>12</sup>	\$91,909	\$137,232	\$242,324	\$46,661	\$62,612
Organ & Tissue Donor Awareness	\$458,161	\$504,583	\$449,454	\$443,178	\$414,027
Property Tax/Rent/Heat Credit Rebates	(\$6,034,957)	(\$5,783,028)	(\$5,618,048)	(\$5,769,808)	(\$6,225,956)
Traumatic Brain Injury Fee Surcharge	\$749,858	\$722,691	\$794,042	\$887,254	\$812,296
<b>Subtotal<sup>3</sup></b>	<b>(\$10,329,239)</b>	<b>\$612,195</b>	<b>\$23,364,423</b>	<b>\$3,974,393</b>	<b>\$2,078,222</b>

<b>State Gross Receipts Realized<sup>3</sup></b>	<b>\$12,204,917,926</b>	<b>\$13,619,313,527</b>	<b>\$14,598,953,664</b>	<b>\$13,809,640,931</b>	<b>\$17,560,048,770</b>
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<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> In the November 2020 general election, taxpayers approved a referred measure (Proposition EE) to increase excise taxes on cigarettes and tobacco products, and approved a new tax on nicotine products (other than cigarette and tobacco products). The new taxes began January 2021.

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

<sup>4</sup> This value does not include refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR).

<sup>5</sup> Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

<sup>6</sup> In fiscal year 2017, severance tax refunds exceeded collections. Collections increased in fiscal year 2018. All values are on a cash basis.

<sup>7</sup> The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

<sup>8</sup> Revenue Department Service Fees are included in this line item.

<sup>9</sup> This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

<sup>10</sup> The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

<sup>11</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>12</sup> Estate tax collections are included among miscellaneous receipts.

<sup>13</sup> Local taxes are collected on behalf of local governments.

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GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE (CONTINUED)

Fiscal Years 2017 to 2021<sup>1</sup>

Local Taxes <sup>13</sup>	2017	2018	2019	2020	2021
City Sales Taxes	\$194,940,336	\$216,345,675	\$236,705,767	\$286,975,697	\$342,256,159
County Lodging Taxes	\$4,573,914	\$5,205,372	\$5,774,980	\$6,526,922	\$7,070,943
County Sales Taxes	\$582,733,248	\$623,120,733	\$668,438,206	\$758,478,303	\$856,473,689
County Transit Sales Taxes	\$23,818,309	\$25,545,836	\$27,612,485	\$29,372,470	\$32,516,590
E911 and TRS Surcharges	\$3,030,475	\$2,793,160	\$2,552,247	\$2,502,244	\$6,726,022
Football Stadium District Taxes <sup>10</sup>	(\$242,716)	\$152,522	\$92,118	\$225,929	\$1,805
Health Service District Tax <sup>14</sup>	\$1,294,136	\$1,904,402	\$2,880,120	\$4,314,419	\$5,461,557
Local Improvement District Taxes	\$5,969,838	\$6,424,902	\$6,458,747	\$7,263,770	\$7,830,578
Local Marketing District	\$9,668,750	\$9,982,991	\$11,041,905	\$10,961,630	\$11,718,205
Metropolitan Transportation District	\$5,610,292	\$6,350,227	\$7,169,640	\$7,241,036	\$9,487,593
Motor Vehicle Specific Ownership—Classes A & F	\$22,295,138	\$20,847,448	\$26,177,401	\$26,557,953	\$28,331,598
Multi-Jurisdictional Housing Authority	\$4,919,566	\$9,767,239	\$10,666,891	\$10,888,536	\$12,667,888
Public Safety Improvement Authority	\$4,543,043	\$7,989,282	\$13,777,658	\$14,982,578	\$18,819,961
RTD Sales and Use	\$578,024,152	\$612,493,602	\$642,172,978	\$642,579,355	\$677,409,897
Rural Transportation Authority	\$113,370,389	\$116,596,404	\$124,237,091	\$132,334,269	\$154,454,758
SCFD Sales and Use	\$57,887,099	\$61,160,621	\$64,170,563	\$64,811,245	\$68,796,284
Short-term Rental Taxes <sup>10</sup>	\$0	\$408	\$0	\$0	\$0
<b>Local Gross Receipts Realized<sup>3</sup></b>	<b>\$1,612,435,969</b>	<b>\$1,726,680,823</b>	<b>\$1,849,928,798</b>	<b>\$2,006,016,355</b>	<b>\$2,240,023,528</b>
<b>Total State and Local Gross Receipts Realized<sup>3</sup></b>	<b>\$13,817,353,894</b>	<b>\$15,345,994,350</b>	<b>\$16,448,882,462</b>	<b>\$15,815,657,286</b>	<b>\$19,800,072,298</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.

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

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

<sup>4</sup> This value does not include refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR).

<sup>5</sup> Partnership tax revenue only represents Partnership and S Corp returns (DR 0106) filed on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax revenue from partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax revenue.

<sup>6</sup> In fiscal year 2017, severance tax refunds exceeded collections. Collections increased in fiscal year 2018. All values are on a cash basis.

<sup>7</sup> The 59 Day Harvest Permits is administered by Public Safety as of September 2018.

<sup>8</sup> Revenue Department Service Fees are included in this line item.

<sup>9</sup> This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

<sup>10</sup> The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

<sup>11</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>12</sup> Estate tax collections are included among miscellaneous receipts.

<sup>13</sup> Local taxes are collected on behalf of local governments.

## TOTAL GROSS RECEIPTS REALIZED (NET COLLECTIONS) BY SOURCE

Fiscal Years 2017 to 2021<sup>1</sup>

	2017	2018	2019	2020	2021	Percent of 2021 State Gross Receipts Realized	2020 to 2021 Year-to-Year Percent Change
Sales, Use, and Excise	\$4,205,477,196	\$4,504,425,027	\$4,678,303,551	\$4,710,668,759	\$5,102,839,463	29.1%	8.3%
Income	\$7,320,450,903	\$8,293,045,181	\$8,966,191,184	\$8,241,431,221	\$11,731,295,180	66.8%	42.3%
Severance <sup>2</sup>	(\$7,195,424)	\$102,722,238	\$217,944,747	\$147,878,402	(\$15,280,441)	-0.1%	-110.3%
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	\$619,588,771	\$638,890,819	\$637,179,401	\$631,556,930	\$655,882,584	3.7%	3.9%
Regulatory and Business	\$76,925,719	\$79,618,067	\$75,970,357	\$74,131,225	\$83,233,764	0.5%	12.3%
Other Receipts <sup>3</sup>	(\$10,329,239)	\$612,195	\$23,364,423	\$3,974,393	\$2,078,222	0.0%	-47.7%
<b>State Gross Receipts Realized<sup>4</sup></b>	<b>\$12,204,917,926</b>	<b>\$13,619,313,527</b>	<b>\$14,598,953,664</b>	<b>\$13,809,640,931</b>	<b>\$17,560,048,770</b>	<b>100.0%</b>	<b>27.2%</b>
<b>Local Gross Receipts Realized<sup>4</sup></b>	<b>\$1,612,435,969</b>	<b>\$1,726,680,823</b>	<b>\$1,849,928,798</b>	<b>\$2,006,016,355</b>	<b>\$2,240,023,528</b>	<b>11.3%</b>	<b>11.7%</b>
<b>Total State and Local Gross Receipts Realized<sup>4</sup></b>	<b>\$13,817,353,894</b>	<b>\$15,345,994,350</b>	<b>\$16,448,882,462</b>	<b>\$15,815,657,286</b>	<b>\$19,800,072,298</b>	<b>100.0%</b>	<b>25.2%</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.

<sup>2</sup> In fiscal year 2017, severance tax refunds exceeded collections. Collections increased in fiscal year 2018. All values are on a cash basis.

<sup>3</sup> Other Receipts includes collections not yet allocated, among other receipts. Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category; these amounts can vary significantly year-to-year.

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

## COST OF ADMINISTRATION

Fiscal Years 2017 to 2021<sup>1</sup>

Year	Gross Receipts Realized <sup>2</sup>	Administration <sup>3</sup>	Cost as % of Receipts
2021	\$19,800,072,298	\$199,379,699	1.01%
2020	\$15,815,657,286	\$194,645,072	1.23%
2019	\$16,448,882,462	\$199,410,334	1.21%
2018	\$15,345,995,166	\$199,181,831	1.30%
2017	\$13,817,353,894	\$186,269,373	1.35%

<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.

# 2021 LEGISLATIVE DIGEST

The following is a high-level list of new laws enacted during the first regular legislative session of the 73rd Colorado General Assembly that pertain to the Colorado Department of Revenue (DOR). The effective dates are listed after each summary. Please visit the General Assembly website for more information on these acts.



[Leg.Colorado.gov](http://Leg.Colorado.gov)

## DOR BILLS:

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

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HB21-1003:  
LEGISLATIVE PROCEEDINGS DURING  
DISASTER EMERGENCY (DOR)

Authorizes the Executive Committee of the Legislative Council to allow members of the General Assembly to participate electronically in legislative proceedings during a declared disaster emergency.  
*Safety: 1/20/21*

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HB 21-1025:  
NONSUBSTANTIVE EMAILS & OPEN  
MEETINGS LAWS (DOR)

Clarifies that electronic mail between elected officials that does not relate to the merits or substance of pending legislation does not constitute a meeting under Colorado Open Meetings Law.  
*Petition: 9/7/21*

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HB 21-1100:  
PAPER REDUCTION ACT OF 2021 (DOR)

Requires each principal state agency and the governing body of each city and county to file a report with the Office of Information Technology (OIT) about each entity's electronic filing capacity.  
*Petition: 9/7/21*  
*Report by 10/15/21*

**Continued on page 72**



HB 21-1110:  
COLORADO LAWS FOR PERSONS  
WITH DISABILITIES (DOR)

Strengthens Colorado law related to protections against discrimination on the basis of disability, specifically as related to accessibility of government information technology.

*Safety: 6/30/21*  
*Accessibility Plan: 7/1/22*  
*Compliance: 7/1/24*

HB 21-1111: CONSENT COLLECTION  
PERSONAL INFORMATION (DOR)

Directs OIT to create an advisory group to study where personally identifying information (PII) is stored by state agencies, entities that have access to PII, and costs and processes necessary to centralize the storage and protection of PII.

*Petition: 9/7/21*  
*Advisory Report: 1/1/23*

HB 21-1214: RECORD SEALING  
COLLATERAL CONSEQUENCES  
REDUCTIONS (DOR)

Expands the ability of individuals to seal their criminal records, creates an automatic process to seal eligible drug convictions, and retroactively allows adults and juveniles to petition for relief from collateral consequences of convictions, such as denial of employment due to a criminal conviction.

*Petition: 9/7/21*

HB 21-1231: UNITED STATES SPACE  
FORCE (DOR)

Adds “Space National Guard” to provisions in state statute that mention the Colorado Army National Guard and the Air National Guard, and “Space Force” to provisions in statute that list the branches of the United States armed forces.

*Safety: 5/28/21 for the United States Space Force provisions; however, the provisions relating to the Space National Guard take effect only if the federal government creates the Space National Guard in the FY2022 National Defense Authorization Act.*

HB 21-1236: STATE INFORMATION  
TECHNOLOGY (DOR)

Modifies and updates laws governing the Joint Technology Committee, the Colorado Cybersecurity Council, and OIT, to reflect the current information technology environment and direction of the state.

*Petition: 9/7/21*

SB 21-024: WELCOME HOME VIETNAM  
VETERANS DAY (DOR)

Designates March 30 as “Welcome Home Vietnam Veterans Day”, a commemorative state holiday.

*Safety: 3/30/21*

SB 21-068: CONCERNING THE  
ENACTMENT OF THE COLORADO  
REVISED STATUTES 2020 (DOR)

Enacts the Colorado Revised Statutes 2020 as the positive and statutory law of the State of Colorado.

*Safety: 3/25/21*

SB 21-077: REMOVE LAWFUL  
PRESENCE VERIFICATION  
CREDENTIALING (DOR)

Specifies that verification of lawful presence in the United States by the State is not required for a State application for a license, certificate, or registration to practice a regulated profession.

*Petition: 9/7/21*

SB 21-131: PROTECT PERSONAL  
IDENTIFYING INFORMATION KEPT BY  
STATE (DOR)

Creates protections for non-publicly available PII collected and maintained by state agencies. Most notably, the act prohibits a state agency from disclosing or making accessible PII to any individual, agency, or official for the purpose of enforcing, cooperating with, or assisting federal immigration enforcement.

*Safety: 6/25/21*  
*Compliance & Report: 1/1/22*

**Continued on page 73**



SB 21-152: RULE REVIEW BILL (DOR)

Postpones the expiration of all state department rules adopted or amended between November 1, 2019, and November 1, 2020, which would otherwise expire May 15, 2021.

*Safety: 5/10/21*

SB 21-190: PROTECT PERSONAL DATA PRIVACY (DOR)

Creates personal data privacy rights and requires businesses that process personal data to fulfill certain obligations.

*Petition: 9/7/21*  
*Effective: 7/1/23*

SB 21-199: REMOVE BARRIERS TO CERTAIN PUBLIC OPPORTUNITIES (DOR)

Repeals the prohibition on providing state and local benefits to individuals unlawfully present in the United States and repeals specific requirements that individuals must be lawfully present when applying for a professional license, public works contracts, and local business licenses. The act also expands what forms of identification may be accepted by state agencies.

*Effective: 7/1/21, except Section 1 applies upon passage, which is 6/25/21.*

SB 21-250: ELECTIONS AND VOTING (DOR)

Modifies and clarifies state and local election code, including provisions related to voter registration, party affiliation, ballot access, conduct of recalls, and filing initiative petitions.

*Safety: 6/21/21* except that changes to section 1-2-202.5, C.R.S., as amended in section 3 of this act, take effect March 1, 2022, and apply to elections conducted on or after the effective date of this act.

SB 21-266: REVISOR'S BILL (DOR)

Amends, repeals, and reconstructs various statutory provisions of law that are obsolete, imperfect, or inoperative to improve the clarity and certainty of the statutes.

*Safety: 7/2/21*

SB 21-271: MISDEMEANOR REFORM (DOR)

Implements misdemeanor and petty offense sentencing reforms recommended by the Sentencing Reform Task Force of the Colorado Commission on Criminal and Juvenile Justice; reduces the number of misdemeanor classifications to two; reduces the number of petty offense classifications to one; and creates a new civil infraction classification. It changes the penalties for each classification. Finally, the act updates the alternate sentencing options for misdemeanors and petty offenses and reclassifies the offense level for several felony offenses.

*Petition: 9/7/21*  
*Effective: 3/1/22*

SB 21-205: 2021-22 LONG APPROPRIATIONS BILL (DOR)

Sets the state budget for the fiscal year beginning July 1, 2021. The Long Bill reflects the Department's request to combine the Taxation and Compliance section with the Taxpayer Services section in the Taxation Division to form a single Taxation section, which frees the Department to allocate FTE and funding between the two former divisions and meet changing taxpayer and Departmental needs.

HB 21-1030: EXPANDING PEACE OFFICER MENTAL HEALTH GRANT PROGRAM (DMV, SBG, LOT)

Allows additional public safety agencies and behavioral health entities to apply to the newly renamed Peace Officers Behavioral Health Support and Community Partnerships Grant Program. This Program provides grants to law enforcement agencies and other first responders for co-responder community responses, peer support programs, and other assistance. In addition, the act removes the repeal date for the Program, encourages grant recipients to work with their regional community-based service providers, updates SMART Act reporting requirements, and removes outdated language.

*Petition: 9/7/21*

**Continued on page 74**



HB 21-1186: REGIONAL  
TRANSPORTATION DISTRICT  
OPERATIONS (DMV, TAX)

Removes several requirements and restrictions related to the powers of the Regional Transportation District, including the power to set parking fees.  
*Petition: 9/7/21*

HB 21-1193:  
CONSUMER PROTECTION  
SUPPLEMENTAL RESTRAINT SYSTEMS  
(DMV, AID)

Defines “deceptive trade practice” to include a person knowingly or intentionally manufacturing, importing, distributing, selling, offering for sale, installing, or reinstalling a device intended to replace a supplemental restraint system if the device is counterfeit, nonfunctional, or not designed in accordance with federal safety regulations. The act also prohibits a motor vehicle repair facility from installing or reinstalling any device that causes the motor vehicle’s diagnostic system to fail to display certain warnings.  
*Petition: 9/7/21*

HB 21-1315:  
COSTS ASSESSED TO JUVENILES IN  
THE CRIMINAL JUSTICE SYSTEM  
(DMV, SBG)

Repeals the requirement that juvenile criminals pay certain court-related fees, costs, and surcharges.  
*Safety: 7/6/21*

SB 21-040:  
DRIVER’S HISTORY PROFESSION OR  
OCCUPATION DECISION  
(DMV, HEARINGS, SBG)

Limits the conditions under which and to what extent the Department and the Department of Regulatory Agencies may use a driver’s history to make certain decisions about a license, permit, certification, or registration that is necessary to practice an occupation or profession or to operate a business.  
*Petition: 9/7/21*

SB 21-069: LICENSE PLATE EXPIRATION  
ON CHANGE OF OWNERSHIP (DMV,  
AID)

Implements a license plate reissuance process beginning January 1, 2022 and authorizes the issuance of a previously retired license plate of white alpha-numerals on the background of green mountains and white sky.  
*Petition: 9/7/21*  
*Effective: 1/1/22*

SB 21-076: FUND ELECTRONIC THIRD-  
PARTY VEHICLE TRANSACTIONS (DMV,  
AID)

Allows state funds to be used to implement an electronic system that allows third-party providers to offer vehicle registration and titling services, and allows the Department to set and collect a new fee on these third-party transactions.  
*Safety: 7/7/21*

SB 21-223: LOCATION OF DEPARTMENT  
OF REVENUE ADMINISTRATIVE  
HEARINGS (DMV, TAX, HEARINGS)

Allows a Department administrative hearing to be held at a location designated by the executive director of the Department in either Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas, or Jefferson county, or, at the election of the taxpayer, by video conference. It also requires disputes involving less than \$200 or any amount of sales and use tax to be held, at the election of the taxpayer, in the Department district office closest to their residence or principal place of business in Colorado.  
*Safety: 5/4/21*

HB 21-1077: LEGISLATIVE OVERSIGHT  
COMMITTEE CONCERNING TAX  
POLICY (TAX, EDO)

Creates the Legislative Oversight Committee Concerning Tax Policy and the associated Task Force Concerning Tax Policy to evaluate the state’s tax system and recommend changes thereto.  
*Safety: 7/7/21*

**Continued on page 75**



SB 21-055: COLLECTION OF STATE DEBTS (TAX, LOT)

Repeals the Central Collection Services Section (CSS) in the division of finance and procurement in the Department of Personnel and Administration, which was the centralized collection agency for state debts owed to many state agencies. Hereinafter, all state agencies will be responsible for collecting their own debts.

*Safety: 3/21/21*

SB 21-238: CREATE FRONT RANGE PASSENGER RAIL DISTRICT (TAX, DMV)

Creates the front range passenger rail district for the purpose of planning, designing, developing, financing, constructing, operating, and maintaining an interconnected passenger rail system along the Front Range.

*Safety: 6/30/21 except that Section 2 takes effect 5/15/22*

SB 21-260: SUSTAINABILITY OF THE TRANSPORTATIONS SYSTEM (TAX, DMV)

Creates new sources of dedicated funding and new state enterprises to enable the planning, funding, development, construction, maintenance, supervision, and regulation of a sustainable transportation system by preserving, improving, and expanding existing transportation infrastructure, developing the modern infrastructure needed to support the widespread adoption of electric motor vehicles, and mitigating adverse environmental impacts and health impacts of transportation system use.

*Safety: 6/17/21*

HB 21-1106: SAFE STORAGE OF FIREARMS (SBG, DMV)

Creates a new crime requiring firearms to be responsibly and securely stored when not in use to prevent access by unsupervised juveniles and unauthorized users.

*Safety: 4/19/21*

*Effective: 7/1/21*

HB 21-1250: MEASURES TO ADDRESS LAW ENFORCEMENT ACCOUNTABILITY (SBG, DMV, HEARINGS)

Allows for a civil suit to be filed against Colorado State Patrol officers; requires multi-agency review of cases involving use of force or other actions resulting in injury or death; and makes other adjustments to provisions of SB 20-217.

*Safety: 6/6/21*

SB 21-174: POLICIES FOR PEACE OFFICER CREDIBILITY DISCLOSURES (SBG)

Creates the Peace Officer Credibility Disclosure Notification Committee, which is required to create a statewide model for peace officer credibility disclosure notifications by December 1, 2021. By January 1, 2022, each state and local law enforcement agency and district attorney's office must promulgate written policies consistent with the findings of the Committee.

*Petition: 9/7/21*

EXECUTIVE DIRECTOR'S OFFICE:

HB 21-1051: PUBLIC INFORMATION APPLICANTS FOR PUBLIC EMPLOYMENT (EDO)

Clarifies that a public body may name a single finalist for an executive position, and that application materials for a person who is not hired or named a finalist for an executive position are not subject to CORA.

*Petition: 9/7/21*

HB 21-1075: REPLACE THE TERM ILLEGAL ALIEN (EDO, PACS)

Replaces the term "illegal alien" with "worker without authorization" as it relates to public contracts for services.

*Petition: 9/7/21*

**Continued on page 76**



HB 21-1108: GENDER IDENTITY  
EXPRESSION ANTI-DISCRIMINATION  
(EDO, TAX, DMV)

Adds the terms “gender expression” and “gender identity” to statutes prohibiting discrimination against members of a protected class, and prohibits discrimination based on gender expression or gender identity in areas including employment, housing, financial services, healthcare, funeral arrangements, access to and participation in public services, education, youth services, criminal justice, and transportation.

*Petition: 9/7/21*

HB 21-1220: COLORADO CHILD  
SUPPORT COMMISSION  
RECOMMENDATIONS (EDO, OHR)

Enacts recommendations of the Colorado Child Support Commission concerning the establishment, calculation, and enforcement of child support.

*Safety: 6/7/21*

*Effective: 7/1/21, except section 7 takes effect 1/1/22.*

HB 21-1286: ENERGY PERFORMANCE  
FOR BUILDINGS (EDO)

Directs the Colorado Energy Office to implement a building performance program, set forth building performance standards that result in a 7% reduction in CO2 emissions by 2026, require owners of certain large buildings to submit annual energy use data to the office, and for those buildings to meet energy performance standards.

*Petition: 9/7/21*

HB 21-1319: TEMPORARY  
MODIFICATIONS TO PREVAILING WAGE  
REQUIREMENTS (EDO, PACS)

Directs agencies issuing a solicitation for public projects over \$500,000 to use the federally determined prevailing wage for projects solicited between July 1, 2021 and January 1, 2022.

*Safety: 6/23/21*

DIVISION OF MOTOR VEHICLES (DMV):

HB 21-1014: DISABILITY SYMBOL  
IDENTIFICATION DOCUMENT (DMV)

Creates an option for a person with a disability that interferes with the person’s ability to effectively communicate with a peace officer to request that the Department place a disability identifier symbol on the person’s driver license or identification card.

*Effective: 7/1/22*

*Petition: 9/7/21*

HB 21-1073:  
SUPPORT FOSTER FAMILIES  
LICENSE PLATE (DMV)

Creates the “Support Foster Families” license plate for vehicles.

*Petition: 9/7/21*

HB 21-1084:  
DRIVER’S LICENSES FOR FOSTER  
CHILDREN (DMV)

Requires the Department of Human Services to reimburse counties for the cost of foster children to attend driver education courses; limits government liability related to foster youth who drive; and updates driver license documentation requirements for foster youth. The act also requires the Department to promulgate rules establishing forms of documentation that are acceptable for the purpose of allowing individuals who are in the custody of a state or county department to verify their legal residence in the United States, establish identity, and satisfy any other prerequisites for the acquisition of an instruction permit or a minor driver license

*Petition: 9/7/21*

**Continued on page 77**



HB 21-1116: PURPLE HEART RECIPIENT  
FREE STATE PARK ACCESS (DMV)

Allows free entrance to any state park or recreation area to Colorado residents who display a purple heart special license plate.

*Petition: 9/7/21*

HB 21-1128: HOSPICE AND PALLIATIVE  
CARE LICENSE PLATE (DMV)

Creates the “Hospice and Palliative Care” license plate for vehicles.

*Petition: 9/7/21*  
*Effective: 1/1/22*

HB 21-1138: RESTRICT OFF-HIGHWAY  
VEHICLES ON PUBLIC ROADS (DMV)

Clarifies that it is unlawful to operate an off-highway vehicle on the public streets, roads, or highways of the State, regardless of any state or other jurisdiction in which the vehicle is registered or titled.

*Safety: 5/7/21*

HB 21-1139: DRIVER’S LICENSE  
ELECTRONIC RENEWAL BY SENIORS  
(DMV)

Changes the issuance and renewal requirements for state driver license and identification cards, allows the increased usage of mail and electronic means for driver license issuance and renewals, and requires the Department to issue a report concerning motor vehicle accidents in Colorado to the General Assembly.

*Safety Clause: 5/24/21*  
*Report: 6/1/22*

HB 21-1141: ELECTRIC VEHICLE LICENSE  
PLATE (DMV)

Establishes the “Electric Vehicle” license plate for vehicles for use on electric motor vehicles.

*Petition: 9/7/21*  
*Effective: 1/1/22*

HB 21-1145: SUPPORT POLLINATOR  
SPECIAL LICENSE PLATE (DMV)

The act creates the “Support Pollinators” license plate for vehicles.

*Petition: 9/7/21*

HB 21-1218: PROFESSIONAL  
FIRE FIGHTERS LICENSE PLATE  
STANDARDS (DMV)

The “Colorado Professional Fire Fighters” special license plate was created by SB 19-167. The act changes the criteria that an organization must meet to qualify to be designated as the associated nonprofit organization.

*Petition: 9/7/21*

HB 21-1219: NURSES SPECIAL LICENSE  
PLATE (DMV)

Establishes a special license plate to recognize Colorado nurses.

*Petition: 9/7/21*  
*Effective: 1/15/22*

HB 21-1291: INSURER AGENT BRANDED  
VEHICLE TITLE (DMV)

Allows an agent of an insurer to obtain a salvage or nonrepairable title for a vehicle that has been declared a total loss when the owner fails to cooperate.

*Petition: 9/7/21*

HB 21-1314: DEPARTMENT OF  
REVENUE ACTION AGAINST CERTAIN  
DOCUMENTS (DMV)

Repeals the Department’s authority to revoke driver licenses when certain offences are committed. The act also requires the Colorado State Patrol to convene a study group, including the Department, to study methods to encourage individuals to appear in court

*Safety: 7/6/21*  
*Effective 1/1/22*  
*Report: 9/1/21*

**Continued on page 78**



HB 21-1323: SPECIAL OLYMPICS  
LICENSE PLATE (DMV)

Creates the “Special Olympics” license plate for motor vehicles.

*Petition: 9/7/21*

*Effective 1/1/22*

SB 21-018: CONTINUATION OF  
NECESSARY DOCUMENT PROGRAM  
(DMV)

The Necessary Document Program helps qualified Colorado residents obtain necessary documents, such as driver’s licenses and identification cards. The act continues the program indefinitely.

*Safety: 7/2/21*

SB 21-026: RESTORATION OF HONOR  
ACT (DMV)

Provides for the reclassification of individuals discharged from the military due to their sexual orientation for purposes of receiving certain benefits under Colorado law.

*Petition: 9/7/21*

*Effective 11/11/21*

SB 21-099:  
SUNSET LICENSE PLATE DISABILITY  
SUPPORT ACT (DMV)

Implements the recommendations of the Colorado Department of Regulatory Agencies in its Sunset Review and report on the Laura Hershey Disability Support Act by continuing the act for five years, until 2026.

*Safety: 5/6/21*

*Effective: 9/1/21*

SB 21-153: DEPARTMENT OF  
CORRECTIONS OFFENDER  
IDENTIFICATION PROGRAM (DMV)

Requires the Department of Corrections to operate a program to assist offenders with acquiring state-issued identification cards and other identification documents.

*Petition: 9/7/21*

*Effective: 1/1/22*

SB 21-249: KEEP COLORADO WILD  
ANNUAL PASS (DMV)

Creates the Keep Colorado Wild Pass for entry into state parks and other participating public lands. The pass will be available for purchase when registering a motor vehicle.

*Petition: 9/7/21*

*Effective: 1/1/23*

SB 21-253: WOMEN VETERANS WITH  
DISABILITIES LICENSE PLATE (DMV)

Creates the “Women Veterans with Disabilities” special license plate that is exempt from registration fees and specific ownership tax. The plate will be available to disabled veteran women.

*Petition: 9/7/21*

*Effective: 1/1/22*

SB 21-257: SPECIAL MOBILE  
MACHINERY REGISTRATION  
EXEMPTION (DMV)

Allows an owner of special mobile machinery who regularly rents or leases the machinery and who pays specific ownership tax on a monthly basis in an amount equal to 2% of the rental or lease payments to apply to the Department for a registration exempt certificate.

*Effective 7/1/22*

COLORADO LOTTERY

HB 21-1318: CREATE OUTDOOR EQUITY GRANT PROGRAM (LOTTERY)

Creates the Outdoor Equity Board and the Outdoor Equity Grant Program in the Division of Parks and Wildlife. Revenue will be diverted from Lottery revenue that would otherwise go to the General Fund to the newly created fund.

*Safety: 6/21/21*

**Continued on page 79**



## MARIJUANA ENFORCEMENT DIVISION (MED)

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### HB 21-1090: MARIJUANA CRIMINAL OFFENSES (MARIJUANA ENFORCEMENT DIVISION (MED))

Removes the petty drug offense of possessing less than 2 ounces of marijuana and allows certain marijuana offenses to be sealed.

*Safety: 5/20/21*

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### HB 21-1178: CORRECTING ERRORS IN THE COLORADO MARIJUANA CODE (MED)

Changes non-substantive provisions in the Colorado Marijuana Code, including correcting federal citations and removing expired language.

*Petition: 9/7/21*

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### HB 21-1204: UNEMPLOYMENT INSURANCE MARIJUANA LICENSED BUSINESS (MED)

Creates an exception for certain marijuana licensee-owned businesses to be considered an employing unit rather than a common paymaster for the purposes of the Colorado Employment Security Act.

*Safety: 4/29/21*

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### HB 21-1216: MARIJUANA LICENSEE ABILITY TO CHANGE DESIGNATION (MED)

Allows a medical marijuana cultivation facility licensee to receive and change marijuana's designation from retail to medical and a medical marijuana products manufacturer licensee to receive and change a marijuana product from retail to medical. The act also requires the state licensing authority to submit a report to the General Assembly outlining the feasibility of allowing marijuana's designation to be changed from medical to retail.

*Safety: 6/23/21*

*Effective: 7/1/22, except Section 6 (appropriation), which is effective on passage.*

*Report: 1/3/22*

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### HB 21-1301: CANNABIS OUTDOOR CULTIVATION MEASURES (MED)

Addresses how medical and retail marijuana cultivation licensees may handle adverse weather events that impact outdoor growing, cross pollination between marijuana and industrial hemp.

*Petition: 9/7/21*

*Convene Working Group: 11/1/21*

*Report: 6/1/22*

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### HB 21-1317: REGULATING MARIJUANA CONCENTRATES (MED)

Requires a study of high-potency marijuana concentrates, defines retail and medical marijuana concentrates, and makes changes to state law related to physician recommendations for medical marijuana, the sale of medical marijuana, and the sale of marijuana concentrates.

*Safety: 6/24/21, except that Sections 2 (Ethan's Law), 3 (Emergency Room Annual Report), and 9 (Pamphlet) take effect 1/1/22*

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### SB 21-111: PROGRAM TO SUPPORT MARIJUANA ENTREPRENEURS (MED)

Creates a program in the Office of Economic Development and International Trade to support entrepreneurs in the marijuana industry, which will primarily assist social equity licensees, as that term is used in the Colorado Marijuana Code.

*Safety: 3/21/21*

**Continued on page 80**

SPECIALIZED BUSINESS GROUP (SBG)

HB 21-1027: CONTINUE ALCOHOL BEVERAGE TAKEOUT AND DELIVERY (SBG: LIQUOR ENFORCEMENT DIVISION (LED))

Continues the ability for certain liquor licensees to sell alcohol as part of takeout and delivery orders through July 1, 2025.

*Safety: 6/22/21*

HB 21-1044: WINERY LICENSE INCLUDE NONCONTIGUOUS AREA (SBG: LED)

Allows the licensed location of a winery or limited winery to include up to two noncontiguous locations within a ten-mile radius.

*Petition: 9/7/21*

HB 21-1132: LOCAL GOVERNMENT LIMITED GAMING IMPACT FUND (SBG: GAMING)

Changes criteria used to allocate funds from the Local Gaming Limited Impact Fund, which provides financial assistance to eligible local governments for gaming impacts.

*Safety: 5/24/21*

HB 21-1249: REPEAL GAMING CITY AUDIT REQUIREMENTS (SBG: GAMING)

Repeals a requirement that the state auditor conduct audits of the portion of the limited gaming fund that is transferred to the state historical fund for the preservation and restoration of Central City, Black Hawk, and Cripple Creek.

*Petition: 9/7/21*

HB 21-1292: REPORT REVENUES FROM SPORTS BETTING ACTIVITY (SBG: GAMING)

Requires the Division of Gaming to report certain sports betting information on a monthly basis and sets procedures for assessors if that information is used in the calculation of actual property values.

*Petition: 9/7/21*

*Effective 1/1/22*

HB 21-1296: LIMITED GAMING CODIFY EXECUTIVE ORDERS (SBG: GAMING)

Codifies three provisions of the Governor's Executive Orders related to limited gaming, including repealing the maximum number of players allowed in a game of blackjack, repealing provisions limiting a casino to two non-contiguous gaming areas, and allowing an applicant for a limited gaming or sports betting license to submit fingerprints as a supplement to their application.

*Safety: 6/30/21*

SB 21-082: ALCOHOL BEVERAGE FESTIVAL FOR TASTING AND SALES (SBG: LED)

Authorizes certain alcohol beverage licensees to obtain a festival permit, which would allow the licensees to hold festivals where they may conduct joint tastings and engage in any retail operations authorized by their licenses or permits.

*Petition: 9/7/21*

SB 21-133: DONATED ALCOHOL BEVERAGES FOR SPECIAL EVENTS (SBG: LED)

Authorizes a person with a club license that allows the sale of alcohol beverages by the drink to members of the club and their guests for consumption on premises of the club to commingle any alcohol beverages purchased by the licensee for the purpose of a special event with alcohol beverages in the licensee's inventory.

*Petition: 9/7/21*

SB 21-155: LIMITED GAMING COMMISSION MEMBER FROM GAMING AREA (SBG: GAMING)

Requires that the Governor prioritize appointing members who are registered electors of Gilpin County or Teller County to the Limited Gaming Control Commission.

*Petition: 9/7/21*

**Continued on page 81**



SB 21-270: INCREASE ALCOHOL BEVERAGES ON-PREMISES PRODUCTION (SBG: LED)

Increases the alcohol beverage production limits for distillery pubs and vitner’s restaurants per calendar year from 45,000 to 875,000 liters of spirituous liquor for distillery pubs, and from 250,000 to 925,000 gallons of wine for vintner’s restaurants.

*Petition: 9/7/21*

TAXATION DIVISION (TAX)

HB21-1002: REDUCTIONS IN CERTAIN TAXPAYERS’ INCOME LIABILITY (TAX)

Creates a state income tax deduction, allowing taxpayers who carry back federal income tax deductions as allowed under the federal CARES Act to access corresponding state income tax benefits in 2021 and forward.

*Safety: 1/21/21*

HB 21-1153: ENTERPRISE ZONE CHILD CARE INCOME TAX CREDIT (TAX)

Repeals the enterprise zone child care contributions income tax credit that was available for income tax years commencing prior to January 1, 1999. This repeal was recommended by the Statutory Revision Committee.

*Petition: 9/7/21*

HB 21-1154: MODIFICATIONS TO CHILD CARE TAX CREDIT TO ADDRESS DEFECTS (TAX)

House Bill 00-1351 repealed a provision permitting a child care contribution income tax credit for an in-kind contribution. This act removes all references in statute to this in-kind contribution and removes an obsolete provision that was only applicable to the 1999 tax year. This repeal was recommended by the Statutory Revision Committee.

*Petition: 9/7/21*

HB 21-1155: SALES TAX STATUTE MODIFICATIONS TO ADDRESS DEFECTS (TAX)

Addresses defects in the sales and use tax statutes, removes obsolete language, and updates references. The act corrects for a conforming amendment that was missed in HB 20-1023 that concerned hold-harmless provisions for vendors using state-certified electronic address databases for determining sales and use tax. This act was recommended by the Statutory Revision Committee

*Safety: 5/7/21*

HB 21-1156: FIX DEFECTS RELATED TO SEVERANCE WITHHOLDINGS (TAX)

Makes technical corrections in statute and eliminates obsolete language related to the withholding of severance tax payments from oil and gas producers and purchasers. The act was recommended by the Statutory Revision Committee.

*Petition: 9/7/21*

HB 21-1157: ACCURATE REFERENCES FOR DEPARTMENT OF REVENUE TAX ADMINISTRATION (TAX)

Removes an incomplete statutory reference to tax types and deletes statutory cross-references that are incorrect. This act was recommended by the Statutory Revision Committee

*Petition: 9/7/21*

**Continued on page 82**



HB 21-1158: SPECIAL FUEL FARM EQUIPMENT SALES USE TAX (TAX)

Removes an unused definition of agricultural compounds and a redundant reference to a sales and use tax exemption for poultry and livestock. The act also reorganizes special fuel and farm equipment sales and use tax exemptions. This act was recommended by the Statutory Revision Committee.

*Petition: 9/7/21*

HB 21-1177: ADD USE TAX EXEMPTION TO SOME SALES TAX EXEMPTION (TAX)

Current state statute includes several sales tax exemptions that do not have corresponding use tax exemptions. The bill addresses these defects by adding the use tax exemptions to ensure purchases are not subject to tax. The act was recommended by the Statutory Revision Committee.

*Petition: 9/7/21*

HB 21-1208: NATURAL DISASTER MITIGATION ENTERPRISE (TAX)

Creates a hazard mitigation enterprise and charges fees on insurance policies to create revenue for a grant program and technical assistance to local governments.

*Petition: 9/7/21*

HB 21-1233: CONSERVATION EASEMENT TAX CREDIT MODIFICATIONS (TAX)

Modifies the conservation easement tax credit program by increasing credit amounts, changing how transferred credits are tracked and verified, and broadening the entities that can donate or accept donations of easements.

*Safety: 6/30/21*

HB 21-1261: EXTEND BEETLE KILL WOOD PRODUCTS SALES EXEMPTION (TAX)

Extends the state's sales and use tax exemption on wood and wood products from trees killed by pine and spruce beetles through June 2026.

*Safety: 6/24/21*

*Exemption starts: 7/1/2021*

HB 21-1265: QUALIFIED RETAILER RETAIN SALES TAX FOR ASSISTANCE (TAX)

Continues a temporary deduction from state net taxable sales for qualifying retailers in the State for June, July and August 2021 in order to allow such retailers to retain the resulting sales tax collected as assistance for lost revenue due to the Coronavirus.

*Safety: 6/14/21*

*Report: 1/31/22*

HB 21-1311: INCOME TAX (TAX)

Makes several changes to Colorado income tax policy, including adjusting taxable income, income tax credits, corporate income tax policy, and the tax treatment of certain captive insurance companies.

*Safety: 6/23/21*

HB 21-1312: INSURANCE PREMIUM PROPERTY SALES SEVERANCE TAX (TAX)

Makes several changes to the state insurance premium tax, sales and use tax, and the severance tax, and makes changes to the administration of property tax.

*Safety: 6/23/21*

*Effective 7/1/21*

HB 21-1322: GASOLINE AND SPECIAL FUEL TAX RESTRUCTURING (TAX)

An excise tax is imposed and collected on all gasoline or special fuel acquired, sold, offered for sale, or used in Colorado. Only one tax is paid upon the same gasoline or special fuel, however, the law previously allowed three tax-deferred transactions before tax must be collected on the fuel. This act moves the point of taxation to the first incidence of distribution.

*Petition: 9/7/21*

*Effective: 1/1/22*

**Continued on page 83**



HB 21-1327: STATE AND LOCAL TAX  
PARITY ACT FOR BUSINESS  
(TAX)

Allows pass-through businesses to elect to pay their state income tax at the entity level, rather than the individual level.

*Safety: 6/23/21*  
*Effective: 1/1/22*

SB 21-065: GASOLINE AND SPECIAL  
FUEL TAX INFO DISCLOSURE  
(TAX)

Allows the Executive Director of the Department to disclose information relevant to an assessment of a gasoline distributor for the failure to make the required sworn statement and pay the tax for any calendar month or for a gasoline distributor filing an incorrect or fraudulent statement or return for any calendar month.

*Petition: 9/7/21*

SB 21-145: EXTENDING EXPIRING TAX  
CHECK-OFFS (TAX)

Reauthorizes the voluntary contribution to the Alzheimer's Association Fund, the Military Family Relief fund, the Colorado Cancer Fund, the Make-A-Wish Foundation of Colorado Fund, and the Unwanted Horse Fund to remain on the state income tax return form.

*Petition: 9/7/21*

SB 21-154: 988 SUICIDE PREVENTION  
LIFELINE NETWORK (TAX)

Implements 988 as the number for crisis response services in Colorado by creating the 988 crisis hotline enterprise to fund the 988 crisis hotline and provide crisis outreach, stabilization, and acute care to individuals.

*Petition: 9/7/21*  
*Effective 1/1/22*

SB 21-171: UNIFORM FIDUCIARY  
INCOME AND PRINCIPAL ACT (TAX)

Repeals the Uniform Principal and Income Act and replaces it with the Uniform Fiduciary Income and Principal Act, as drifted by the Uniform Law Commission, with Colorado-specific provisions.

*Petition: 9/7/21*  
*Effective: 1/1/22*

SB 21-272: MEASURES TO MODERNIZE  
THE PUBLIC UTILITIES COMMISSION  
(TAX)

Makes various changes to the operation of the Public Utilities Commission, and removes the existing cap on annual fees collected from regulated public utilities.

*Safety: 6/10/21*

SB 21-281: CONCERNING SEVERANCE  
TAX REVENUE (TAX)

Requires new metropolitan districts to pay the state for oil and gas severance tax property tax credits and restructures the funding mechanism for eight grant programs currently financed with severance tax revenue. The act also requires the Department to participate in a working group to study data collection, tax structure, tax expenditures, taxes paid by industry to special districts, tax filing and process efficiencies, and the allocation of the tax revenue.

*Safety: 6/18/21*  
*Report: 12/15/21*

SB 21-282: CONTINUE SMALL  
BUSINESS DESTINATION SOURCING  
EXCEPTION (TAX)

Allows small retailers to continue sourcing sales to their business location when collecting and remitting sales and use tax until February 1, 2022.

*Safety: 6/30/21*



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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