



Fiscal Year
**2024
2025**
Annual Report



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Vision

Empowering, Enhancing, and
Enriching life in Colorado

Mission

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

Values

**Service**

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

**Teamwork**

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

**Accountability**

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

**Integrity**

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

**Respect**

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



Message from the Executive Director



To the People of Colorado,

I am excited to present the Department of Revenue's (DOR) Annual Report. I am immensely proud to lead our team as we relentlessly focus on elevating our services for all Coloradans, enhancing our digital capabilities, and empowering our employees to achieve their highest potential. We strive to embody good government that works effectively. Our core values—Service, Accountability, Teamwork, Integrity, and Respect—collectively forge our shared identity and meticulously guide every decision we make, always placing Coloradans at the very center of our efforts, thereby fortifying our resilience to confront future challenges.

The past year has seen notable progress, including financial savings for Coloradans, regulatory improvements, and overall contributions to the state:

- The DMV expanded its digital wallet offerings to include Samsung Wallet and Watch, supplementing the existing Colorado ID options for Apple Wallet or Watch and Google Wallet.

- The Lottery's Scratch Game sales were just under \$600 million for the fiscal year. This is the most it has ever sold for Scratch. Thanks to Lottery dollars, the Hanging Lake Trail Conservation was restored in partnership with Great Outdoors Colorado and Colorado Parks and Wildlife.
- The Marijuana Enforcement Division's (MED) work continues to promote public safety and reduce public harm. MED conducted 466 underage compliance checks in retail marijuana stores in 2024, with a 99% pass rate. The MED investigation team conducted investigations into 2,628 licenses, prioritizing inspections on preventing youth access and product safety.
- The newly established Natural Medicine Division (NMD) spent months working with experts and stakeholders to create the rules governing the state's new psilocybin program. NMD staff began accepting license applications on December 31, 2024, and by the end of fiscal year 24–25 had processed and approved three standard healing centers, 11 micro healing centers, three cultivations, two product manufacturers, one testing facility, 89 owners, and 40 handlers.

Continued on page 07

- The LED Division was honored to accept the Mothers Against Drunk Driving (MADD) & Colorado Department of Transportation (CDOT) Law Enforcement Champion Award for Outstanding Dedication to Underage Drinking Prevention and Enforcement.
- DOR's Gaming Division launched Bet Smart Colorado and the individual self-exclusion program to underscore further the state's commitment to ensuring a safe and responsible gaming environment.
- There was a record \$36,819,069.79 total taxes collected for the fiscal year, surpassing the previous high mark set this past fiscal year by almost \$6.4 million.
- The Taxation Division introduced TAX2GO, which showcases a groundbreaking approach to public service. This mobile unit brings expert tax help directly to communities that need it most, demonstrating an

unwavering commitment to equity and access for every resident, regardless of their location or circumstances.

Looking ahead, we are resolutely committed to building upon these successes and continuously transforming state government to deliver the absolute highest level of service. The diligent and unwavering efforts of our over 1,600 dedicated employees are vividly evident in the comprehensive range of accomplishments detailed within this annual report. We are eager to continue our journey toward even greater innovation and unparalleled customer service for all Coloradans. We sincerely appreciate your ongoing support, which remains absolutely essential to our continued success.

Sincerely,

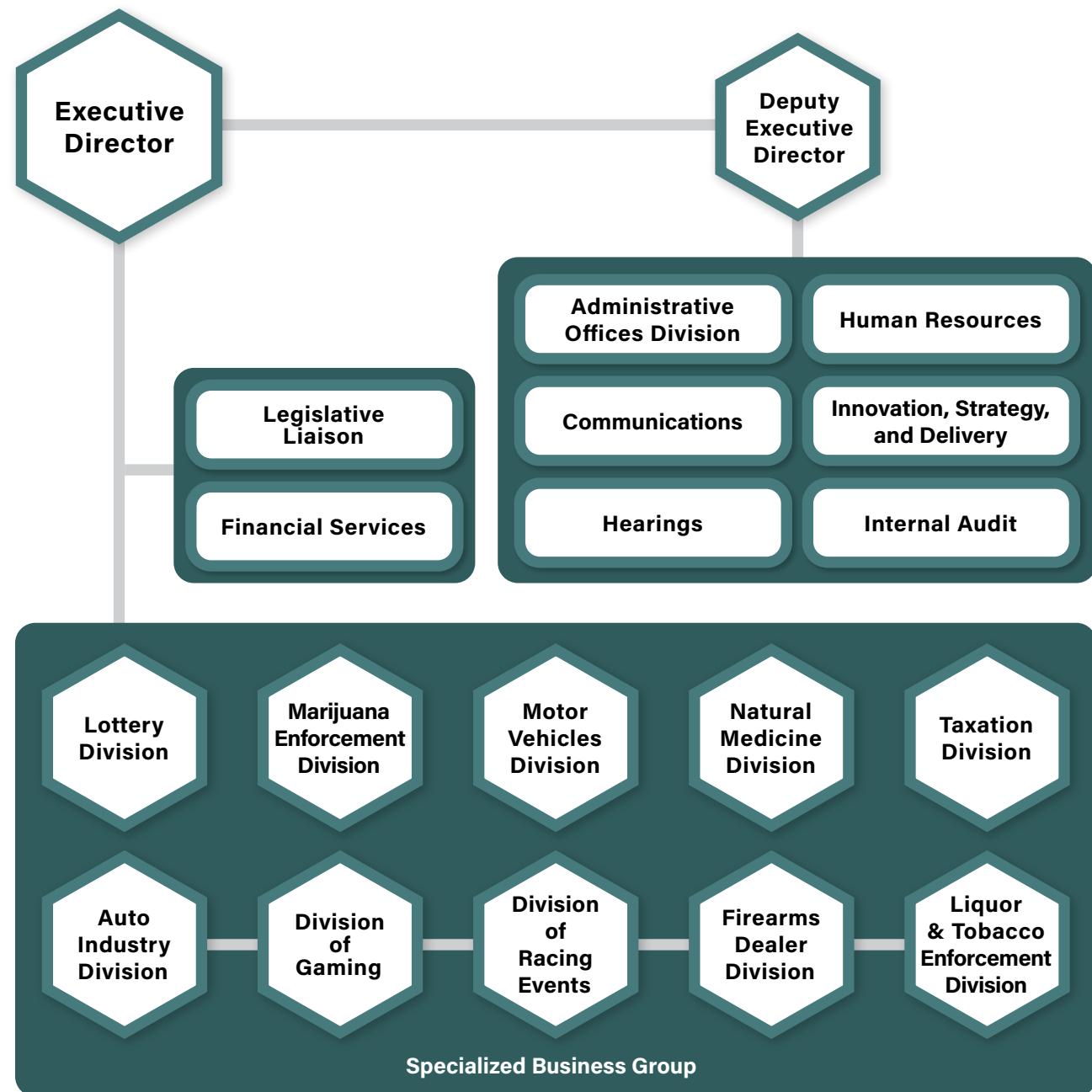


Heidi Humphreys
Executive Director

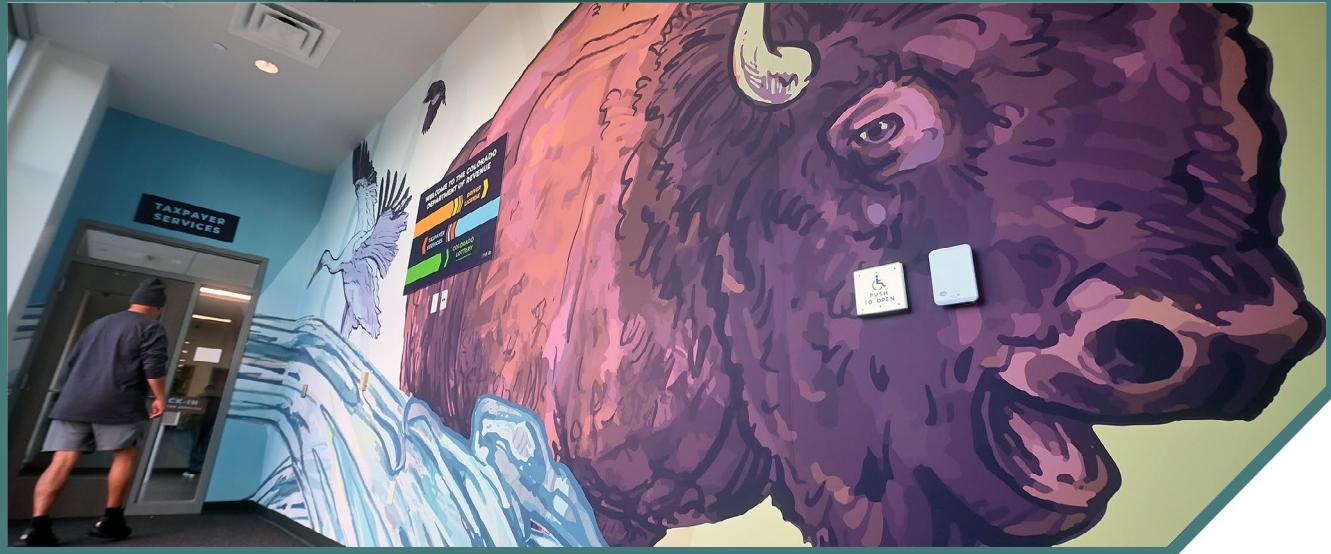


Sunrise over a field above Crested Butte.

Organizational Chart 2025



The Executive Director's Office



The Executive Director's Office is committed to advancing the mission and vision of the Colorado Department of Revenue (DOR) by consistently upholding our core values. This office includes several key divisions: the Administrative Offices Division, the Office of Communications, the Hearings Division, Financial Services, the Legislative Liaison, Internal Audit, Innovation, Strategy and Delivery, and the Office of Human Resources. Each division within the Executive Director's Office plays a vital role in providing essential operational support services, thereby facilitating the delivery of efficient, effective, and high-quality services to the residents of Colorado.

Hearings Division



The Hearings Division employs attorneys who follow the Administrative Procedures Act and relevant statutory provisions to provide due process to residents who challenge an adverse action by the department. The hearings are conducted virtually, efficiently, and are easily accessible to all. The division hears cases from the DMV and the various DOR regulatory divisions. The decisions and orders issued by the hearing officers are subject to appellate review. The division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions. The Hearings Division oversees approximately 14,000 to more than 20,000 hearings in any given year on various types of licenses the state issues, including driving, business, and liquor licenses. The most common is DUI hearings.

Legislative Liaison



The Office of the Legislative Liaison works directly with the Colorado General Assembly to ensure the department meets its demands, including drafting fiscal notes and providing testimony, among other duties. The legislative team covers all legislative activity, including assessing and negotiating proposed legislation, directing the department's responses to legislative proposals, developing strategies to gain support for departmental initiatives, offering alternatives to proposed legislation that may impact the department, and providing outreach to stakeholder groups.

Division of Motor Vehicles



Driving Forward with Purpose

This year, the Division of Motor Vehicles (DMV) focused on creating a culture of success where our employees thrive and provide a best-in-class customer experience. We have done this through digital improvements, new customer-centric strategies, and leveraging technology and data to redefine the experience of our employees, customers, and partners and build a foundation for sustained excellence.

Digital Improvements

We have significantly enhanced our digital presence, prioritizing website improvements to optimize the customer experience. One of the DMV's strategic initiatives for increasing

customer outreach and awareness is to conduct a comprehensive review of DMV.Colorado.gov for clarity and efficiency of information. The DMV website is the most-visited site among all Colorado state government agencies, and creating an easy-

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to-navigate and understandable website will have positive downstream effects for both our employees and customers.

The DMV furthered the statewide implementation of the mobile driver license (mDL) digital credential. By fall of 2024, the DMV expanded its digital wallet offerings to include Samsung wallet and watch, supplementing the existing Colorado ID options for Apple wallet or watch and Google wallet.

Airports across the nation are accepting these mDLs at TSA security checkpoints. These mDLs are expected to become widely used for point-of-sale age verification, the purchase of age-restricted products, and entry into concerts, sporting events, and other ticketed venues. The DMV is strengthening partnerships in this space, both in government and private sectors nationwide, to promote adoption of this emerging and more secure method of identity verification.

Customer Experience

Our commitment to the customer experience led us to significant advancements this year, most notably the implementation of a state-of-the-art customer feedback software and the strategic hiring of a Chief Customer Experience Officer. This strategy is designed to solicit and actively analyze

suggestions from the public. By leveraging this sophisticated software, we can identify critical pain points and, in turn, implement targeted improvements that directly address the needs of our customers and support our employees in providing these services. This approach not only streamlines processes but also cultivates a sense of trust and reliability for our customers and employees, demonstrating our dedication to continuous improvement for the people we serve.



TSA now accepting mDLs at security checkpoints across the nation.

Data Driven Strategies

Our strategic focus on data management has significantly improved data integrity at the DMV. The implementation of Tableau has been pivotal in enhancing our data analysis capabilities. This powerful tool provides intuitive dashboards and visualizations, empowering our teams to gain deeper

Continued on page 14

insights from our vast datasets. These data analysis improvements allow us to track key performance indicators, identify trends, and make informed service delivery and resource allocation decisions. In the coming year, we will continue to leverage advanced data analytics to streamline our processes further, predict service demands, and optimize resource deployment. These investments secure our operations for the future and ensure we can adapt to the evolving needs of our customers, employees, and partners through robust data-driven strategies.

A Vision for the Future

As we look ahead, the DMV remains dedicated to continuous improvement. Our journey is far from over; it is an ongoing commitment to serving the people of Colorado with excellence, efficiency, and empathy. We are confident that by continuing to prioritize digital innovation, employee culture, customer-centric solutions, and data-driven strategies, we will not only meet but exceed the expectations of our community, truly driving forward with purpose.



DMV.Colorado.gov

Lottery Division



It has been another incredible year for the Colorado Lottery, with achievements that have supported and advanced its three pillars – Revenue, Responsibility, and Conservation – as never before.

Revenue

Record Scratch Sales

The Lottery's Scratch Game sales were just under \$600 million for the fiscal year. This is the most it has ever sold for Scratch. And, while the overall lottery industry had a down year in this category, Colorado was able to rise above last year's total – another record.

Conversion

Over the past year, the Colorado Lottery has made significant strides in successfully transitioning to a new gaming system. This complex conversion involved months of rigorous system testing, comprehensive background checks, and seamless coordination with vendors and retailers statewide.

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Retailer Recruitment

Thanks to the Lottery's Scientific Games Extended Partnership (SGEP), for the

first time in Lottery history, it surpassed 3,000 retailers in fiscal year 24-25, gaining 91 new retailers.

Responsibility

Responsible Gifting Pledge

Taking Responsible Gifting to a new level, the Lottery asked adults to sign a digital gifting responsibly pledge and put their commitment to not gift lottery products to kids in writing.

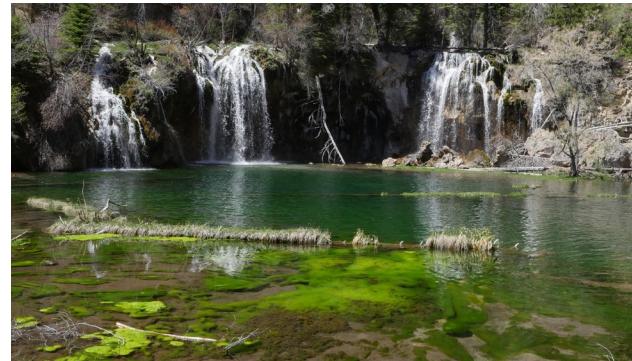
Responsible Gaming Verification

The Lottery achieved Responsible Gaming Verification (RGV) certification, exceeding standards in 4 of 8 program areas - demonstrating its commitment to responsibility equal to revenue and conservation as three core pillars of its mission.

Conservation

Growing Proceeds

The Lottery made its largest transfer of funds to GOCO in its history this fiscal year. The diversity and impact of the projects funded by Lottery dollars has never been greater. This year's "People's Choice" contest drew tremendous participation and engagement



Hanging Lake gets restored thanks to Lottery dollars.

Hanging Lake Trail Conservation

This wildly popular crowning jewel in Colorado was restored thanks in part to Lottery dollars. Great Outdoors Colorado and Colorado Parks and Wildlife helped to restore the popular trail, which closed following extensive fire damage.



Proceeds Manager Adrian Varney celebrates the Town of Erie's Starburst Award.

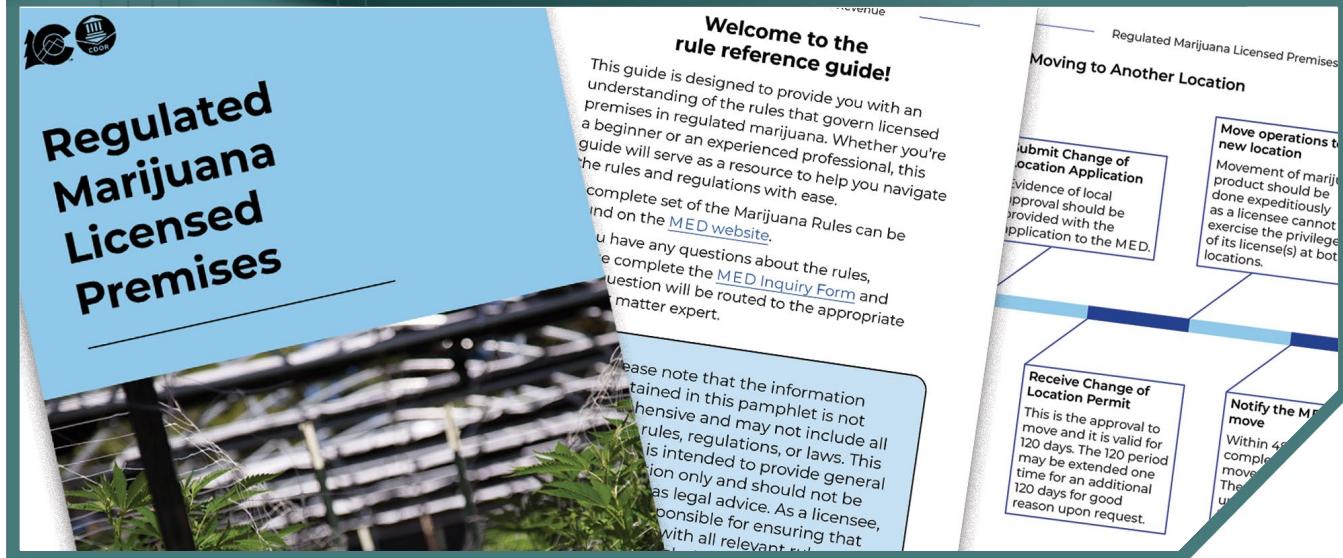
Starburst

This year the Lottery saw more Starburst Award recipients than ever before, celebrating incredible projects across the state.



Coloradolottery.com

Marijuana Enforcement Division



The Marijuana Enforcement Division (MED) sharpened its focus on public health and safety and the responsible regulation of the legal marijuana industry in fiscal year 24-25, despite facing industry challenges.

As the fiscal year ended, the state of Colorado was nearing the \$3 billion mark in total tax revenue collected from the sale of regulated marijuana since recreational sales began in 2014. At the same time, the regulated marijuana industry continued to experience significant sales declines from their peak of \$2.22 billion in 2021, ending 2024 with total sales of \$1.39 billion.

The MED continued to adapt and work diligently with the evolving marijuana

industry, while marijuana's federal status as a Schedule I drug continues to create uncertainty and challenges for industry operators. The Division refined its public engagement, revamped its website, improved Health and Safety Advisories, and exchanged best practices with regulators in other states and even internationally.

The Division implemented [SB 24-076 – Streamline Marijuana Regulation](#), which aimed to reduce regulatory burdens

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on licensees. It changed several provisions throughout the Marijuana Code, focusing on three primary areas: (a) licensing requirements and application processes; (b) allowances for transfers of genetic material; and (c) sales and required warnings at stores. At the same time, the Division continued its work to increase efficiencies within agency operations, including streamlining and improving application processes, focusing on enhanced public engagement, and communications through the MED website.

Enforcement and Prevention

The linchpin of the Division's work remains to promote public safety and reduce public harm, specifically preventing youth access. The Division conducted 466 underage compliance checks in retail (adult-use) marijuana stores in 2024 with a 99% pass rate, meaning in 99% of checks, a minor was unable to purchase marijuana. As of June 30, 2025, Division investigators conducted 230 underage compliance checks with a 99% pass rate.

In 2024, the MED investigation team conducted investigations into 2,628 licenses, prioritizing inspections on preventing youth access and product safety. In 2024, the State Licensing Authority issued 47 Stipulation, Agreement, and Orders, where the Division and licensee(s) enter into

a settlement agreement with terms that resolve a disciplinary action in lieu of an administrative hearing

The MED also issued several Industry Bulletins in fiscal year 24-25, which are intended to keep licensees informed of matters (e.g. legislative and rule updates) and support industry compliance. These bulletins touched on topics ranging from the Division's testing program to expiration dates on edible regulated marijuana products.

Working with the Colorado Department of Public Health and Environment (CDPHE), the Division also increased awareness of health and safety issues around contaminants, such as yeast and mold, as well as pesticides and artificial ingredients, detected in regulated marijuana. The MED created a Health & Safety flyer to be displayed at dispensary registers, and redesigned the Health & Safety page on its website to promote the opportunity for the public to sign up to receive health advisories.

Public Engagement

The Division continued to encourage public engagement on issues such as quality and safety of regulated marijuana and sustainability practices.

In its sixth year, the Science & Policy Forum – established in coordination with the CDPHE – remained a valuable

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space for in-depth public discussions and opportunities to listen and learn from one another to create best practices that are grounded in science and focused on protecting public health. Additionally, the Division continued to facilitate the Cannabis Sustainability Work Group, which has met since 2016.

MED leadership participated in many panel discussions, including presentations for local municipalities, local law enforcement, colleges and universities, and legal associations, among others. MED Senior Director Dominique Mendiola served as the President of the international Cannabis Regulators Association (CANNRA) until her term ended in June 2025. She and several MED team members were instrumental in

helping CANNRA host its annual external stakeholder meeting in Denver on June 10-11, 2025. MED leaders also presented at meetings that revolved around the CANNRA meeting, including the Minority Cannabis Business Association (MCBA) and the International Cannabis Bar Association (ICBA).

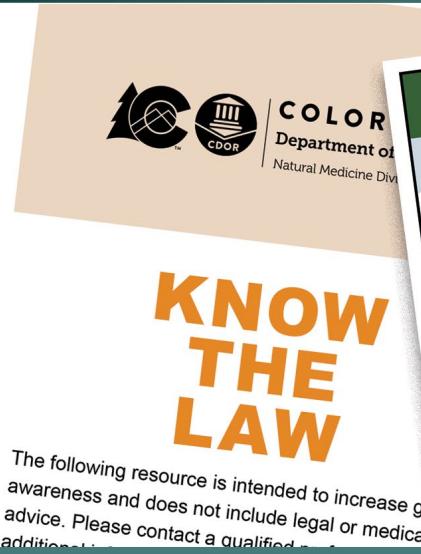
Teamwork

Working with the Colorado Department of Public Health and Environment, the Division increased awareness of health and safety issues around contaminants, pesticides and prohibited ingredients, detected in regulated marijuana.



MED.Colorado.gov

Natural Medicine Division



Application submissions as of 12-5-25		
Application type	Pending	Number App
Healing Center	9 standard 10 micro	5 standard 21 micro
Cultivation	3 standard 2 micro	10 standard 1 micro
Product Manufacturer	2	6
Testing Facility	0	1
Processor & Handler	10 owner 7 handler	

Natural Medicine Operations Underway

It was a busy year for the DOR's new Natural Medicine Division (NMD). In fiscal year 24-25, NMD spent months working with experts and stakeholders to create the rules governing the state's new psilocybin program, and shortly after the rules were approved, the Division began accepting and processing the first license applications.

The Division was created following the enactment of SB 23-290 Natural Medicine Regulation And Legalization in 2023. The bill named two state agencies – the Department of Revenue and the Department of Regulatory Agencies (DORA) – as primarily

responsible for the implementation of the Natural Medicine Health Act, adopted by voters in Proposition 122 in November 2022. The Natural Medicine Division within the DOR licenses and regulates natural medicine businesses – healing centers, cultivations,

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manufacturers, testing facilities, and their owners and employees. DORA licenses and regulates natural medicine facilitators, authorized to administer regulated natural medicine to adults who are 21+ years of age.

Starting in 2023, the Division began initial implementation work including, but not limited to, stakeholder engagements, public outreach, coordination with partner state agencies, local authorities, law enforcement, and first responders. The Division's work also focused on other legislative directives related to data collection and reporting, public education, and resources for first responders, in addition to preparing initial regulations.

Rulemaking

The NMD began public rulemaking meetings in March 2024, after holding a dozen listening sessions with stakeholders on topics ranging from cultivation and manufacturing practices to exploring approaches to data collection and first responder resources. The Division sought to create a regulatory framework that reflected both the will of the voters and the direction of the Colorado General Assembly through proactive collaboration with and input from stakeholders.

Division staff engaged and consulted with the DORA-facilitated Natural Medicine

Advisory Board, incorporating many of the board's recommendations and addressing many of their concerns during the rulemaking process. In addition, perspectives of Indigenous communities informed the Division's ongoing implementation of the Regulated Natural Medicine Program, with an interest in demonstrating respect for the role that natural medicines have had in Indigenous communities' culture and practices for centuries.

As part of the Division's formal rulemaking, it held 11 public meetings covering every rule drafted and revised between March 2024 and October 2024. Each meeting was recorded and the Division offered multiple opportunities for stakeholders to make as many public comments as they wished. Stakeholders engaged in the rulemaking process brought a range of experience and perspectives, including:

- Natural Medicine Advisory Board Subcommittee advisors and participants
- Proposition 122 advocates and drafters
- Oregon licensed operators providing testing, cultivation, and manufacturing insights
- Prospective facilitator licensees
- Prospective natural medicine business applicants and licensees
- Community advocates (including advocates for rural access, youth prevention, data initiatives, and healthcare)

Continued on page 22

The State Licensing Authority adopted the agency's first set of Regulated Natural Medicine rules (1 CCR 213-1) in August 2024, and they went into effect October 1, 2024.

The adopted rules inform the license application process and the requirements to own, operate, and work at a natural medicine business, including:

- Application requirements, including required fees
- Location requirements
- Safety and security
- Operation standards and expectations
- Permitted product types
- Regulated natural medicine required testing
- Requirements for testing facilities (in coordination with CDPHE)
- Recordkeeping
- Inventory tracking
- Procedures for disciplinary actions and penalties for state and rule violations.

Licensing and Fees

As a cash-funded program, which requires its operations to be funded by application and license fees, SB 23-290 provided initial funding only through June 30, 2025. Despite this statutorily-established funding structure, the Division heard stakeholder concerns about barriers to entry into the regulatory

program due to the cost of application and licensing fees. In response, the Division sought to establish fees as low as possible at the start of the licensing program, informed by the Division's projections on initial minimum resource needs.

For example, NMD reduced its projected initial staffing needs from 19 FTE to 9 or fewer FTE, relying on split / shared positions between NMD and MED. The Division also established a phased approach to application and license fees that could incentivize early participation in the program with lower fees, followed by incremental fee increases over a three-year period. Additionally, the Division created "micro" license types for healing centers and cultivation facilities, which reflect lower regulatory requirements in an effort to keep license costs lower.

NMD staff began accepting license applications on December 31, 2024, and by the end of fiscal year 24-25 had processed and approved the following licenses:

- 3 standard healing centers
- 11 micro healing centers
- 3 cultivations
- 2 product manufacturers
- 1 testing facility
- 89 owners
- 40 handlers

Continued on page 23

Public Education

Division staff engaged with local authorities in several public forums, including the 2024 Fall Colorado Municipal Clerks Association Conference. Throughout 2023-2024, the Division attended eight regional meetings of law enforcement leaders across the state to inform Colorado's local and state law enforcement about the changes in the law regarding natural medicine, the Division's role in the regulatory program, and to answer questions or concerns from local law enforcement leaders. These meetings included small group regional meetings, the Colorado Chiefs of Police Association meeting, and the County Sheriffs of Colorado annual conference.

The Division also hosted online local municipality roundtables, two interested applicant forums to answer questions before licensing began, and published many resources, compliance tips, and answers to FAQs on the [Natural Medicine Division website](#).

Finally, Division leadership participated in several panel discussions for various organizations across the country, including the large Multidisciplinary Association for Psychedelic Studies (MAPS) "Psychedelic Science 2025: The Integration" conference in Denver June 16-20, 2025.



DNM.Colorado.gov

Liquor and Tobacco Enforcement Division



During fiscal year 2024-25, the Liquor and Tobacco Enforcement Division had extensive stakeholder engagement, through rulemaking, legislative implementation, proactive enforcement and education.

During fiscal year 2024-25, the Liquor and Tobacco Enforcement Division had extensive stakeholder engagement, through rulemaking, legislative implementation, proactive enforcement and education.

The Division held five liquor, five substance abuse recovery, and three tobacco rulemaking working group meetings collaborating with members of the liquor and tobacco industry, including local government, and community prevention members.

Through these collaborative efforts, the Division implemented changes to 23 existing liquor regulations and created five new regulations. Most of the rulemaking was done in response to the Liquor Advisory Group legislation (Senate Bill 4-231-Alcohol Beverage Liquor Advisory Group Recommendations), including regulations on the purchase of a retail liquor store's inventory by another Retail Liquor Store, retail-to-retail sales, and biennial licensure. The Division also made regulatory changes in response to

Continued on page 25

other legislation, including regulations around chambers of commerce holding special events, non-profit member data, and takeout and delivery. Finally, the Division created rules regulating percentage rent and name, image, and likeness to ensure a fair marketplace where individuals interested in one of the three tiers of the industry are not improperly influencing other tiers.

The General Assembly passed Senate Bill 24-048, requiring the Division to hold a separate rulemaking working group with members of the substance use disorder recovery and liquor industries to address the display of alcohol in grocery and convenience stores. Regulation 47-950 was amended to define and regulate the display of crossover alcohol beverages and non-alcoholic alternative beverages in grocery and convenience stores. Regulation 47-951 was created to regulate temporary displays in grocery stores.

The Division implemented changes to four existing tobacco regulations and created one new tobacco regulation. The majority of the tobacco rulemaking was done in response to new legislation to create Regulation 7-311 Tobacco Festival Permit allowing for licensed tobacco retailers to hold an age-restricted, off-site tobacco event.

The Division was one of four states to receive a grant from the National Liquor Law Enforcement Association (NLLEA) to address the complex challenges liquor law enforcement has encountered with takeout and delivery of alcohol beverages throughout the nation. Investigators conducted compliance check operations and educational outreach to ensure alcohol permitted for delivery and takeout met Colorado regulatory requirements in an effort to prevent underage persons from obtaining alcohol.

The Division was honored to accept an award for the Mothers Against Drunk Driving (MADD) & Colorado Department of Transportation (CDOT) Law Enforcement Champion Awards for Outstanding Dedication to Underage Drinking Prevention and Enforcement. More than 30 law enforcement officers and professionals from across the state were nominated by their peers and selected by a committee of law enforcement and civilians.

Throughout fiscal year 2024-25, the Division received 453 complaints involving the regulation of liquor and nicotine products, which resulted in investigations: 291 were unfounded, 49 licensees received a written warning, 6 licensees received a verbal warning, 30 were exceptionally cleared, 54 resulted in an administrative action, 7 were

Continued on page 26



Service

The Division was honored to accept an award for the Mothers Against Drunk Driving (MADD) & Colorado Department of Transportation (CDOT) Law Enforcement Champion Awards for Outstanding Dedication to Underage Drinking Prevention and Enforcement.

transferred to local licensing authority action, and 11 resulted in the issuance of a summons. The Division conducted 3,978 liquor and tobacco inspections, 9,011 liquor compliance checks, 14,031 tobacco compliance checks, and 829 Take-out & Delivery checks.

The Division closed 602 liquor administrative actions and 617 tobacco administrative actions. Out of the liquor cases, 96 were complex investigations, and the remaining 506 were first violation compliance check failures. The Policy Unit referred fourteen cases to an administrative hearing.

The Division provided multiple trainings to include the County Municipal Clerks Association, Colorado Craft Brewers Summit, the Colorado Beer Distributors Association, Beer, Wine and Spirits Law Conference, National Association of Licensing and

Compliance Professionals, Alcohol Law and Policy Conference, National Conference of State Liquor Administrators Western Regional Conference, the National Conference of State Liquor Administrators Annual Conference and the City of Greeley.

To assist licensees in identifying fraudulent identification presented for liquor and tobacco purchases, the Division continued providing I.D. Checking guidebooks to new licensees and immediately following a successful compliance check operation. This strategy has enhanced licensees' knowledge, provided tools for age verification, and positive engagement with licensees, and provided further opportunities for educational outreach.

Throughout fiscal year 2024-25, the Division continued making improvements to MyLO, including the configuration, testing, and implementation of five permits and licenses to include Lodging Facility License, Entertainment License, Retail Warehouse Permit, Wholesale Warehouse Permit, and Communal Outdoor Dining Permit. Updates were also made to the Division's forms and website to make them more user-friendly, make information easier to find, and ensure ADA compliance.



SBG.Colorado.gov

Division of Gaming



The 2025 Gaming Annual Report highlights a significant period of growth and development within Colorado's gaming industry, particularly in the realm of sports betting. This past fiscal year, Colorado saw record-breaking tax revenues from sports wagers, demonstrating the industry's expanding footprint. Alongside this financial success, a strong emphasis was placed on responsible gaming, with substantial grants awarded to support prevention, education, and treatment initiatives. The launch of Bet Smart Colorado and the individual self-exclusion program further underscore the state's commitment to ensuring a safe and responsible gaming environment for all Coloradans.

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Sports Betting

Five years after the legalization of sports betting in Colorado, the following sports were the top 10 bets placed in Colorado: basketball, Football (professional American), baseball, tennis, NCAA basketball, soccer, table tennis, NCAA football, ice hockey, and golf.

Coloradans' wagers raised a record \$36,819,069.79 total taxes collected for the fiscal year, surpassing the previous high mark, set this past fiscal year, by almost \$6.4 million more than the previous record. The new record also represents a 354% increase in total taxes compared to the first fiscal year of sports betting, FY 20-21.

A record year of sports betting in Colorado is translating into a major investment in the state's most vital resource: water.

The Division of Gaming distributed \$33,498,236.24 to the Colorado Water Conservation Board (CWCB). Annual sports betting tax revenue is used for water conservation and protection projects, which provide a framework for helping Colorado meet its water challenges.

Additionally, \$1.74 million was directed to the Hold Harmless Fund. This fund fulfills a key promise of the original sports betting

legislation by reimbursing existing casino operations and their local governments for financial impacts related to the statewide expansion of gaming.

Responsible Gaming

The Colorado Limited Gaming Control Commission approved over \$2.9 million in responsible gaming grants. These grants, totaling \$2,948,660, were awarded during the February Commission meeting. The Responsible Gaming Grant Program, established by House Bill 22-1402, aims to provide significant funding for prevention, education, counseling, public awareness, treatment, recovery, data, and research related to gambling addiction in Colorado. These 2025 grants represent the third set of awards from this program.

Here are the 2025 grant recipients:

Colorado Division of Gaming: Combating Illegal Gambling in Colorado

Kindbridge Research Center

- Colorado Military Stigma Reduction Program: Stigma Stand Down
- Colorado Athlete Wellbeing Program: Phase 3
- Healthy Gaming Education Program: Phase 2

Continued on page 29

Problem Gambling Coalition of Colorado

- Problem Gambling Center Programs and Services
- Colorado Schools (K-12) Gambling and Gaming Education Project
- Therapist Certification Sustainability Project
- Colorado Collegiate Education and Support Project

Free Recovery Community Corporation

- Problem Gambling Awareness and Support for Coloradans Battling Addiction



Integrity

In the two years the Division has administered the Exclusion List under the regulatory purview, over 1000 individuals remain excluded from all forms of regulated gambling in Colorado.

custodian of the Self Exclusion list. Over 1000 individuals remain excluded from all forms of regulated gambling in Colorado.

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

Division of Gaming Launches [BetSmart.Colorado.gov](http://betsmart.colorado.gov)

Gaming in Colorado continues to grow and as this industry growth continues, the Colorado Division of Gaming wants to make sure that players have the knowledge to Bet Smart and play responsibly. The Division launched betsmart.colorado.gov during Problem Gambling Awareness Month, in an effort to promote responsible gaming.

Individual Self Exclusion

The Division of Gaming established an individual self-exclusion program under Limited Gaming Rule 29 and Sports Betting Rule 9, which made the Division the

Bet Smart Colorado contains information and resources to help Coloradans who may have developed a gambling problem, including responsible gaming support groups, registration for the Self-Exclusion List and more.

Auto Industry Division



During the last fiscal year, the Auto Industry Division (AID) consistently fulfilled its mission of regulating Colorado's motor vehicle and powersports sectors and ensuring their integrity. The Division bolstered consumer confidence and supported the stability of Colorado's multi-billion dollar automotive market—fostering both industry integrity and economic vitality—through proactive enforcement, education, and stakeholder engagement.

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vitality through proactive enforcement, education, and stakeholder engagement.

AID works in conjunction with the Motor Vehicle Dealer Board and the Executive Director to regulate the activities of various entities within Colorado's motor vehicle and powersports industries. These include

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manufacturers, distributors, dealers, salespersons, wholesalers, manufacturer representatives, buyer agents, business disposers and wholesale auction dealers. Furthermore, AID is equipped to conduct comprehensive investigations when consumers suspect a dealership or salesperson has violated Colorado laws or regulations.

During the fiscal year, AID vigilantly engaged with stakeholders and opened over 800 complaints. The Division closed complaints during the fiscal year, diligently investigating each. Over 600 of these found violations, a 16.8% increase over the prior fiscal year.

The Division's investigations into complaints—including failure to deliver title, vehicle misrepresentation, defrauding secured creditors, and forgeries—are crucial. These efforts are vital for fostering a healthy auto industry and sustaining consumer confidence.

By helping consumers and ensuring compliance, the Division successfully supported the Colorado auto industry, helping the multi-billion dollar industry to remain stable and keep the state's economy in drive. The Division is dedicated to fostering an honest and safe environment for Colorado consumers within the auto industry. This is achieved through robust compliance, enforcement, and education initiatives, alongside active stakeholder engagement.

Division of Racing Events



During the 2024 racing season, the Division of Racing Events collaborated with the Colorado Racing Commission, Arapahoe Park racetrack and racing industry associations to complete 224 races in 30 days of live racing, running races—an average of almost 7.5 races a day on Friday, Saturday and Sunday September 6 and to November 10. Throughout the past fiscal year, the Division of Racing Events focused on maintaining safety and fairness within Colorado's horse racing industry. We collaborated closely with various industry stakeholders to ensure comprehensive oversight. This commitment to proactive measures and adaptability to new regulations solidified our position as a crucial entity in responsible horse racing in Colorado.

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Purse Funds

The 2024 live racing season saw a total of \$3,782,045 paid in purses. The paid total for:

- Thoroughbreds was \$2,755,250, or 72.8% of the grand total;
- Quarter Horses was \$992,295, or 26.2%; and
- Mixed was \$34,500, or 0.9%.

Licensing

For the 2024 racing season, the Division issued 558 licenses, 327 of which were new or renewal licenses, with the other 231 licenses being validations. Breaking the licenses down further, 60 were issued or renewed online and another 17 validations were issued digitally as well.

These licenses and validations generated \$31,257 in revenue for the state of Colorado this fiscal year.

Protecting the Welfare of Racing Participants

Division veterinarians performed about 1,190 pre-race examinations to protect the health and safety of racing participants and animals. These exams prevented 15 horses who did not meet the physical requirements to race being scratched during the 2024 live race meet, underscoring the Division of Racing's dedication to safeguarding the welfare of both equine and human competitors before races.

In 2024, the Division of Racing Events distributed \$51,463 to the Colorado State University Fund for Equine Research and \$25,000 to the Greyhound Welfare Fund. These organizations work to improve the lives of horses and retired greyhounds through research, education and outreach.

Firearms Dealer Division



The newly established Firearms Dealer Division, created through House Bill 24-1353, has successfully concluded its inaugural year, marking a pivotal moment in Colorado's commitment to public safety and the responsible oversight of firearm commerce.

During this fiscal year, the Division focused on consistent and thorough engagement with the Firearm Working Group, which convened for six productive meetings. These sessions were instrumental in fostering collaborative dialogue among stakeholders, identifying key challenges, and developing solutions. Following these discussions was a rule-making session, where the division crafted and finalized the regulatory framework necessary to support the new

firearm dealer rules. This rigorous process ensured that the regulations were clear, comprehensive, and effectively addressed the nuances of firearm commerce.

Beyond policy development, the division undertook extensive outreach efforts, directly engaging with firearms dealers across Colorado. These initiatives were designed to inform dealers about the new requirements, provide necessary guidance,

Continued on page 35

and address any concerns, ultimately ensuring a smooth and successful transition to the new regulatory landscape. The proactive approach taken by the Firearms Dealer Division in its first year has laid a robust groundwork for ongoing efforts to promote responsible firearm commerce and bolster public safety throughout the state.



Accountability

Initiatives were designed to inform dealers about the new requirements, provide necessary guidance, and address any concerns, ultimately ensuring a smooth and successful transition to the new regulatory landscape.

One of the new requirements impacting the firearms industry is a comprehensive training course that each industry employee must complete annually. Division staff collaborated with SBG training personnel to develop an online course that fulfills all statutory standards for curriculum and assessment. In addition, the Division partnered with the National Shooting Sports Foundation (NSSF) to create an alternative online training option, providing flexibility for industry participants. Although the two courses differ slightly in presentation, both meet the Division's requirements and are available on the FDD website for convenient access.

Taxation Division



A TAX2GO technician helps a taxpayer January 6, 2025 at Huerfano County Health and Human Services building in Walsenburg. TAX2GO is the Colorado Taxation Division's exciting, new partnership with the Division of Motor Vehicles' DMV2GO to keep costs low by using existing resources to offer a greater range of Department of Revenue services. TAX2GO piggybacks on select DMV2GO stops and offers Coloradans the same services as a Taxpayer Service Center. (Derek Kuhn/CDOR photo)

Serving All Coloradans: A Year of Innovation, Access, and Financial Relief

A Renewed Commitment to Colorado Taxpayers

This fiscal year, the Colorado Department of Revenue's Taxation Division worked to redefine public service for the people and businesses of the Centennial State. The Division moved beyond its traditional role to become a proactive partner in the financial well-being of every Coloradan.

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This year's achievements include putting money back into families' pockets, modernizing systems for efficiency, and building trust through security, education, and compassionate action.



Respect

This year's achievements include putting money back into families' pockets, modernizing systems for efficiency, and building trust through security, education, and compassionate action.

The core of this year's success lies in a series of strategic initiatives designed to make the tax system more accessible, understandable, and beneficial for all.

This fiscal year, the Taxation Division proudly served 4.8 million taxpayers and processed 4 million tax returns, demonstrating our capacity to manage the state's essential fiscal operations with precision. The Division answered 269,717 calls in addition to another 2,692 scheduled calls, 122,142 emails and web messages, and served 33,965 Coloradans in-person at Taxpayer Service Centers throughout the state. This work was powered by a dedicated effort from our

frontline staff and technology teams, who successfully implemented a wide range of system upgrades.

Three landmark programs exemplify this new chapter of service. First, the launch of the **Tax Credits Hub** at Tax.Colorado.gov/SaveMoney created a new tool for financial empowerment. This online resource demystifies the tax code, making it easier than ever for Coloradans to find and claim the tax savings they have earned.

Second, a comprehensive overhaul of the **Sales and Use Tax System (SUTS)** represents a significant victory for Colorado businesses. By simplifying a complex process, the new SUTS saves entrepreneurs valuable time and resources, allowing them to focus on growing their businesses and contributing to our state's vibrant economy.

Finally, the introduction of **TAX2GO** showcases a groundbreaking approach to public service. This mobile unit brings expert tax help directly to communities that need it most, demonstrating an unwavering commitment to equity and access for every resident, regardless of their location or circumstances.

Continued on page 38

Together, these initiatives represent more than just process improvements; they reflect a fundamental shift in philosophy. The Taxation Division is dedicated to serving Colorado not only with integrity and efficiency but also with a deep-seated focus on the customer. As we

look to the future, the Taxation Division will continue to build on this year's successes, constantly seeking new ways to improve, innovate, and fulfill our mission to support a thriving Colorado for all.



(Derek Kuhn/CDOR photo)



Tax.Colorado.gov

By the Numbers: Annual Report Dashboard

 COLORADO
Department of Revenue

[Download Data](#)

Annual Report Data Filter:

DOR Division By the Numbers Filter:

Report Title Selection List:

- Active County-Issued State Liquor Licenses
- Active County-Issued State Tobacco Licenses
- Active Liquor Licenses and Permits by Type**
- Active Tobacco Licenses and Permits by Type
- AlternativeMinimumTax
- Auto Industry Division
- Colorado Sports Betting Proceeds
- Cost of Administration
- Dealer Board Fines
- Dealer Licenses Issued
- Driver License Administration
- Driver Record Administration
- Electronic Vehicle Title and Registration (EVTR)
- Funds Distributed for Research and Animal Welfare
- Hearings (Non Motor Vehicle)
- Horse Breeders and Owners Awards Paid
- International Registration Plan (IRP) Registrations and Collections
- Investigation Activity
- Limited Stakes Gaming Fund Distribution
- Limited Stakes Gaming Revenues and Expenditures
- Lottery Fund Distribution (millions of dollars)
- Lottery Sales Distribution (millions of dollars)
- Marijuana Licensed Businesses by County
- Marijuana Sales
- Motor Vehicle Emissions Licenses and Collections

Active Liquor Licenses and Permits by Type

Any additional report context is provided below:

Bed and Breakfast Permit, Beer, Wine, & Spirituous Liquor Special Events Permit, Importer - Malt Liquor, Importer - Vinous & Spirituous Liquor, Limited Winery, Malt Liquor Manufacturer (non-resident), Manufacture - Brewery, Manufacturer - Distillery/Rectifier, Manufacturer - Winery, Public Transportation Liquor, Wholesale Beer, Wholesale (Vinous & Spirituous), and Winery Direct Shipper's Permit - These license types are reported in the following categories:

- Fermented Malt Beverage On, Fermented Malt Beverage and Wine, and Fermented Malt Beverage On/Off - These categories are a subset of "Fermented Malt Beverage Retailer" and in 2019 were reported in aggregate.
- Sales Room, Malt - License name changed from "Sales Room - Beer" in 2018 to "Sales Room - Malt."
- Thorough & Delivery Permit - 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.
- Delivery Permit - This permit type is now retrievable information from newly built LED reporting systems and will now be included in all future annual reporting.
- Festival Permit - This permit type is new and was created pursuant to SB21-082. The Division anticipates a drastic increase in reported festivals in FY23, as the majority of these events take place in the summer and fall months.
- Notary Public Location Permit - This permit type is new and was created pursuant to HB21-2044.
- Fermented Malt Beverage and Wine - Due to Proposition 125, this license type's name changed from Fermented Malt Beverage Off to Fermented Malt Beverage and Wine, effective as of March 1, 2023.
- Art Gallery Permit and Retail Establishment Permit - Statutory Changes: HB23-1061, effective August 7, 2023, renamed the "Art Gallery Permit" to "Retail Establishment Permit," which includes art galleries, Winery Direct Shipper's Permit - Previously listed as "Direct Wine Shippers Permit," the correct name for this permit is "Winery Direct Shipper's Permit."
- Entertainment Facility License, Lodging Facility License, and Lodging and Entertainment - Statutory change: SB24-231, to split the "Lodging and Entertainment Facility License" into "Lodging Facility License" and Entertainment Facility License.

Measure	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Art Gallery Permit	97	73	75	99	67	70
Arts License	54	60	59	66	28	27
Bed and Breakfast Permit	32	31	24	28	28	27
Beer and Wine	702	732	749	755	737	723
Beer, Wine, & Spirituous Liquor Special Events Permit	152	68	102	117	147	128
Brew Pub	160	187	167	212	227	230
Campus Liquor Complex	9	9	10	12	13	13
Club Liquor	154	155	155	151	149	147
Delivery Permit		277	273	301	364	399
Distillery Pub	4	5	6	14	16	17
Entertainment Facility License						322
Fermented Malt Beverage and Wine	1,700	1,819	1,829	1,900	1,961	1,965
Fermented Malt Beverage Importer	2				0	0
Fermented Malt Beverage Manufacturer	1	1	1	1	1	0
Fermented Malt Beverage Nonresident	3	3	3	2	2	2
Fermented Malt Beverage On	31	35	33	28	31	31
Fermented Malt Beverage On/Off	34	34	35	31	36	38
Fermented Malt Beverage Special Events Permit	13	8	14	19	10	11
Fermented Malt Beverage Wholesale	4	3	4	3	3	0
Festival Permit			10	74	316	377

This year all the data tables presented in this report are also available in an interactive dashboard that can be found at this link:

<https://tableau.state.co.us/#/site/DOR/views/AnnualReport/ARDashboard?:iid=1>

By the Numbers:

EDO

1. Motor Vehicle Hearings

Fiscal Years 2021 to 2025

Motor Vehicle Case Types and Counts	2021	2022	2023	2024	2025
Excessive Points	5,857	5,220	5,154	5,035	3,479
Express Consent	5,555	6,767	6,304	5,924	6,117
Driver License Compact	222	94	67	53	41
DUI Convictions	75	155	136	175	181
Habitual Traffic Offender	132	125	127	109	164
Insurance Related Restraints ¹	413	452	555	606	525
Vehicular Assault/Homicide	11	11	10	8	11
Underage Drinking and Driving	71	68	50	50	53
Minor Buy/Possess Alcohol	1	2	2	4	14
Ignition Interlock	3,548	3,108	2,704	2,302	2,173
CDL Restraints	30	48	31	32	50
Extensions/Renewals	243	289	302	311	292
Other	170	172	180	202	241
Total	16,328	16,511	15,622	14,811	13,341

¹ Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

2. Hearings (Non-Motor Vehicle)¹

Fiscal Years 2021 to 2025

Non Motor Vehicle Case Types	2021	2022	2023	2024	2025
Liquor Division	2	2	1	1	2
Racing Division (Generally Conducted by Racing Division Stewards)	2	0	1	1	1
Tax ²	7	0	0	3	0
Tobacco	0	0	0	0	2
Emissions	1	0	0	0	0
CDL and 3rd Party Testers	0	0	0	0	0
Automobile Salespersons	13	9	9	8	6
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	5	17	8	8	7
Lottery (Generally Heard by Lottery Director)	0	0	0	0	0
DMV - Title Enforcement	5	5	9	19	16
EDO - Rules Hearings	12	7	6	6	0
Total	47	40	34	46	34

¹ 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.

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

3. Motor Vehicle Hearings Administration Statistics

Fiscal Years 2021 to 2025

Items Processed	2021	2022	2023	2024	2025
Subpoenas	673	836	588	537	462
Hearing Notices	25,361	28,359	27,540	26,430	25,481
Incoming Calls	29,248	22,664	18,265	16,854	12,843
Emails Processed ¹				33,606	41,879
Hearing Reschedules ¹	755	1,130	1,257	1,334	1,729
Transcript/Recording Requests	350	333	393	339	429
Total	56,387	53,322	48,043	79,100	82,823

¹ Hearings began tracking emails processed in 2024.

* The drop in incoming calls after 2022 can be accounted for by the Hearings Division phone number being removed from many suspension letters sent out by the DMV where a hearing either cannot be held or where it is more useful for the driver to contact the DMV.

4. Non-Motor Vehicle Case Metrics ^{1, 2}

Fiscal Years 2021 to 2025

Liquor and Tobacco Enforcement Division - Liquor	2021	2022	2023	2024	2025
All Cases Filed	19	21	19	16	19
All Hearings Set	17	21	19	16	19
All Final Hearings Conducted	2	2	1	1	2
All Hearings Conducted	14	4	2	3	11
All Orders Issued	99	30	7	27	71
All Initial Decisions/Final Determinations Issued	2	3	1	0	2
Rule Hearings Cases ³	2021	2022	2023	2024	2025
All Cases Filed	7	8	6	7	1
All Hearings Set	13	8	6	7	1
All Final Hearings Conducted	13	7	6	6	1
All Orders Issued	13	6	6	6	1
All Rule Reports Issued	13	6	6	6	1
Tax Division ⁴	2021	2022	2023	2024	2025
All Cases Filed	4	8	7	9	31
All Hearings Set	5	9	7	3	31
All Final Hearings Conducted	7	0	0	3	0
All Hearings Conducted	7	0	7	9	3
All Orders Issued	38	27	36	39	93
All Initial Decisions/Final Determinations Issued	10	7	5	3	2
Liquor and Tobacco Enforcement Division - Tobacco	2021	2022	2023	2024	2025
All Cases Filed	2	0	16	14	2
All Hearings Set	0	0	15	14	2
All Hearings Conducted	0	0	2	1	17
All Orders Issued	0	0	22	5	56
All Initial Decisions/Final Determinations Issued	0	0	1	1	2
Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline	2021	2022	2023	2024	2025
All Cases Filed	20	14	12	13	11
All Hearings Set	21	14	12	13	11
All Final Hearings Conducted	13	9	9	7	9
All Hearings Conducted	13	12	12	7	15
All Orders Issued	35	25	20	18	9
All Initial Decisions/Final Determinations Issued	11	10	9	7	9

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4. Non-Motor Vehicle Case Metrics^{1, 2} (Continued)

Marijuana Enforcement Division Including Medical and Retail ⁴	2021	2022	2023	2024	2025
All Cases Filed	27	54	52	49	53
All Hearings Set	28	54	52	49	53
All Final Hearings Conducted	5	17	5	8	7
All Hearings Conducted	34	65	51	63	66
All Orders Issued	190	262	279	298	305
All Initial Decisions/Final Determinations Issued	5	14	15	8	9
Titles and Registration Cases ³	2021	2022	2023	2024	2025
All Cases Filed	11	35	22	49	36
All Hearings Set	7	35	13	49	36
All Final Hearings Conducted	5	5	9	19	16
All Hearings Conducted	8	5	11	79	27
All Orders Issued	23	59	31	144	132
All Initial Decisions/Final Determinations Issued	4	7	9	19	15
Division of Motor Vehicles (DMV) - Emissions, CDL, and Third Party Tester Certifications	2021	2022	2023	2024	2025
All Cases Filed	1	0	0	2	2
All Hearings Set	1	0	0	2	2
All Final Hearings Conducted	1	0	0	0	0
All Hearings Conducted	1	0	0	2	2
All Orders Issued	6	0	0	11	8
All Initial Decisions/Final Determinations Issued	1	0	0	0	0
Racing	2021	2022	2023	2024	2025
All Cases Filed	0	0	1	2	1
All Hearings Set	0	0	1	2	1
All Final Hearings Conducted	0	0	1	1	1
All Hearings Conducted	0	0	3	3	6
All Orders Issued	0	0	1	15	6
All Initial Decisions/Final Determinations Issued	0	0	1	1	1

NA - Not applicable

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

² 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.

³ To better quantify Hearing Officer level of effort in rule and title hearings, the Division began tracking this metric in fiscal year 2020.

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

By the Numbers: DMV

5. Traffic Penalty Assessments¹

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Number of Penalty Assessments ²	77,020	75,118	73,884	72,836	76,563
Penalty Assessment Collections	\$11,433,472	\$10,980,642	\$10,915,200	\$10,622,141	\$11,088,733

¹ 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.

² The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

6. Motor Vehicle Titles Received¹

Fiscal Years 2021 to 2025

	2021	2022	2023 ²	2024	2025
Title Applications Received	1,951,460	1,467,716	1,762,452	1,869,932	1,920,665

¹ 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. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

² 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).

7. Motor Vehicle Emissions Licenses and Collections

Fiscal Years 2021 to 2025

Licenses	2021	2022	2023	2024	2025
Stations Licensed	72	79	68	80	81
Inspectors Licensed	407	409	243	475	755 ²
Total Licenses in Force	479	488	311	555	836
Stations Renewed	68	47	68	47	64
Inspectors Renewed	233	161	330	321	132
Total Licenses Renewed	301	208	398	368	196
Collections	2021	2022	2023	2024	2025
Station Licenses	\$1,140	\$645	\$1,090	\$660	\$1,050
Inspector Licenses	\$4,710	\$3,575	\$3,780	\$4,950	\$4,055
Exempt Window Stickers	\$25,500	\$18,850	\$18,000	\$21,100	\$16,850
Vehicle Inspection Reports	\$266,688	\$251,181	\$263,088	\$270,591	\$283,570
Emissions Penalty Assessment	\$109,525	\$808,173	\$82,775	\$3,466,975	\$0 ⁴
Total Collections¹	\$407,563³	\$1,082,424³	\$368,733³	\$3,764,276³	\$305,525

¹ May not sum to total due to rounding. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

² The higher quantity of licenses is due to a higher than usual level of turnover.

³ Amount corrected to reflect actual amount received and not amount billed.

⁴ Penalties assessed have not yet been received by the Department as of the time of publication. The penalty is assessed for wait time violations and this number reflects the amount DOR received and not the total amount of the penalty that was assessed in that fiscal year.

8. Driver Record Administration

Fiscal Years 2021 to 2025

Restraints	2021	2022	2023	2024	2025
Excessive Points	5,470	4,742	4,569	4,937	5,436
Adult Impaired Driving Arrests ¹	14,233	15,505	14,256	14,790	14,917
License Restricted by Other States	361	435	369	268	252
DUI Convictions	13,422	13,154	12,050	11,646	12,826
Habitual Traffic Offender	1,497	1,657	1,843	1,863	2,428
Crash Without Insurance	9,549	10,777	10,714	11,079	10,398
Driving Without Insurance	4,281	4,189	4,644	6,139	8,190
Vehicular Assault/Homicide	203	182	161	187	214
Underage Drinking and Driving	160	120	127	115	147

Continued on page 46

8. Driver Record Administration (Continued)

Restraints	2021	2022	2023	2024	2025
Underage Buy/Possess Alcohol	95	46	17	114	121
Child Support Arrears ²	9	19,357	28,289	28,085	26,611
Total Restraints³	49,280	70,164	77,039	79,223	81,540
Reinstatements	2021	2022	2023	2024	2025
License Reinstatements Tendered	56,729	59,979	51,364	51,589	44,974
Reinstatement Fees Collected ⁴	\$5,484,700	\$5,698,005	\$4,879,580	\$4,448,350	\$4,272,530
Driver Records	2021	2022	2023	2024	2025
Provided to Public	100,322	106,899	107,658	113,306	119,986
Provided to Courts	153,403	146,481	124,284	124,420	124,687

¹ This value includes controlled substance convictions.

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

³ Unpaid Ticket/Failure to Appear in Court restraints were discontinued with the passage of HB 21-1314, effective January 1, 2022. There was a count of 114 default actions for 2023 due to drivers being in default with court but no withdrawal action taken. Only points were applied to driver records. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

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

9. International Registration Plan (IRP) Registrations and Collections

Fiscal Years 2021 to 2025

Registrations	2021	2022	2023	2024	2025
Total Number of Colorado-Based IRP Vehicles	17,043	17,920	17,315	16,428	16,099
Collections	2021	2022	2023	2024	2025
Registration Fees Collected in Colorado that Remained in Colorado	\$18,732,883	\$18,684,888	\$12,188,019	\$11,437,933	\$10,859,481
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$71,240,915	\$74,913,815	\$77,421,393	\$79,534,613	\$81,431,449
Total IRP Collection for Colorado¹	\$89,973,798	\$93,598,702	\$89,609,412	\$90,972,546	\$92,290,930

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

¹ May not sum to total due to rounding. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

Note: Colorado-based IRP vehicles registration was down 887 in fiscal year 2024 while the Colorado foreign fees are up \$2,113,220.

10. Driver License Administration

Fiscal Year 2025

Documents In Force	Total
Total IDs In Force	509,587
Total Permits In Force	168,448
Total Regular Licenses In Force	4,029,845
Total Standard Licenses in Force - Colorado Road and Community Safety Act	223,069
Total CDL Licenses In Force	125,663
Active Mobile Credentials in Force ¹	210,268
Total Mobile Credential Enrollments ¹	148,050
Total Motorcycle Endorsements In Force	409,826

Licenses, Permits, and Other Issuances

Type of License Issued	State Offices ²	County Offices	Online	Total
Adult License	470,467	76,108	496,907	1,043,482
Minor License	47,591	4,170	28,568	80,329
Provisional License	9,465	156	0	9,621
Probationary License	712	4	0	716
Commercial Driver License	27,026	1,264	12,903	41,193
Total Licenses Issued	555,261	81,702	538,378	1,175,341

Type of Permit Issued	State Offices	County Offices	Online	Total
Adult Permits	91,823	1,305	0	93,128
Minor Permits	76,981	1,695	0	78,676
Provisional Permits	7,434	89	0	7,523
Motorcycle Permits	2,602	117	0	2,719
Commercial Driver Permits	10,054	257	0	10,311
Total Permits Issued	188,894	3,463	0	192,357

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10. Driver License Administration (Continued)

Other Issuances	State Offices	County Offices	Online	Total
Colorado ID Cards	98,053	9,755	32,456	140,264
Paper Credentials ³	6,243	0	0	6,243
Total Licenses, Permits, and Other Issuances	848,451	94,920	570,834	1,514,205

Organ Donors	State Offices	County Offices	Online	Total
Organ Donors	477,912	57,289	363,045	898,246

Endorsements Applied	Total
Motorcycle	101,775
Passenger	10,161
School Bus	4,195
Tanker Vehicles	16,098
Tanker & HAZMAT	4,104
Double and Triple Trailers	8,932
Hazardous Material	385
3 Wheel	386
Total Endorsements	146,036

Examinations	Total
Eye Exams - Passed with Corrective Lenses	248,557
Eye Exams - Passed without Corrective Lenses	479,122
Eye Exams Failed	6,391
Physical Referrals ⁴	6,068

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

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

NA - Not applicable

NAV - Data not available

¹ Mobile credentials (mDL) are a convenient new way for Colorado residents to carry REAL ID-compliant state identification without a physical card. The DMV began tracking mobile credential data on Nov. 9, 2022 when Colorado ID in Mobile Wallet launched. These figures do not include the myColorado™ App's Colorado Digital ID™. Credentials in force are counts of unique customers using mDL. Enrollments are counts of enrollment requests by customer for devices. Some customers may have multiple devices enrolled. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

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10. Driver License Administration (Continued)

² State issuances include those issued by the cashiering desk and at correctional facilities. Online Issuances include renewals, upgrades and downgrades using myDMV.colorado.gov and myColorado™ App's Colorado Digital ID™ renewals.

³ Includes Express Consent Permits, Administrative Insurance Permits, Hit and Run Permits, Rehabilitation Permits, and Temporary Probationary Licenses issued by Hearings.

⁴ This data includes referrals for medical (DR2401) and eye exams (DR2402). HB21-1139 - Driver License Renewal Electronic by Seniors requires these forms to be submitted for online renewals for individuals over 80 years of age. See CRS 42-2-118(1.5)(a)(III).

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

Fiscal Year 2025¹

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Adams	\$5,802,497	\$46,855,659	\$4,130	\$67,531,279	\$268,829	\$6,677,066	\$47,529
Alamosa	\$189,227	\$1,557,481	\$209,677	\$1,519,773	\$10,552	\$140,515	\$1,266
Arapahoe	\$5,749,056	\$41,959,014	\$377,421	\$79,266,433	\$276,063	\$7,900,094	\$49,818
Archuleta	\$207,001	\$1,829,102	\$0	\$2,344,268	\$12,146	\$188,495	\$1,553
Baca	\$56,990	\$464,893	\$0	\$402,712	\$3,374	\$27,809	\$346
Bent	\$55,096	\$439,274	\$0	\$318,480	\$3,115	\$20,335	\$343
Boulder	\$2,753,262	\$20,432,571	\$174,603	\$41,264,349	\$142,168	\$3,518,095	\$22,006
Broomfield	\$695,882	\$5,096,185	\$22,451	\$11,712,748	\$35,167	\$1,034,867	\$5,708
Chaffee	\$313,421	\$2,728,928	\$0	\$3,495,568	\$18,878	\$256,241	\$2,057
Cheyenne	\$32,831	\$317,324	\$30,681	\$340,831	\$1,928	\$24,239	\$207
Clear Creek	\$135,189	\$1,075,740	\$9,048	\$1,620,926	\$7,632	\$139,593	\$974
Conejos	\$124,668	\$1,051,472	\$4,108	\$809,031	\$7,372	\$53,471	\$705
Costilla	\$68,202	\$564,098	\$22,391	\$459,646	\$3,783	\$33,046	\$457
Crowley	\$43,139	\$342,407	\$2,126	\$231,919	\$2,376	\$18,097	\$309
Custer	\$93,893	\$876,064	\$16,391	\$929,004	\$5,973	\$59,784	\$699
Delta	\$463,070	\$4,000,383	\$55,733	\$3,542,488	\$27,671	\$247,648	\$2,904
Denver	\$5,857,842	\$42,430,578	\$1,658,233	\$75,847,438	\$259,398	\$9,310,663	\$50,908
Dolores	\$36,205	\$298,548	\$0	\$240,743	\$2,256	\$17,791	\$209
Douglas	\$3,719,813	\$27,726,413	\$1,375,063	\$73,816,751	\$183,704	\$6,401,646	\$30,904
Eagle	\$826,976	\$6,273,364	\$173,346	\$12,676,544	\$39,434	\$1,144,752	\$5,482
El Paso	\$6,340,240	\$50,101,580	\$22,857	\$75,291,181	\$339,198	\$6,695,271	\$51,876

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

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Elbert	\$494,880	\$4,533,268	\$56,677	\$6,247,284	\$28,043	\$607,461	\$3,730
Fremont	\$520,274	\$4,486,516	\$188,109	\$4,263,291	\$31,103	\$401,872	\$4,141
Garfield	\$1,038,435	\$7,059,610	\$707,981	\$10,670,848	\$44,564	\$993,161	\$6,669
Gilpin	\$92,267	\$792,961	\$12,536	\$1,031,062	\$5,529	\$87,538	\$754
Grand	\$260,395	\$2,371,811	\$117,747	\$3,535,830	\$15,032	\$337,887	\$2,060
Gunnison	\$242,640	\$2,098,786	\$25,189	\$2,755,177	\$14,169	\$268,697	\$1,658
Hinsdale	\$17,098	\$141,191	\$1,411	\$128,361	\$1,052	\$6,239	\$87
Huerfano	\$98,921	\$860,174	\$0	\$704,296	\$5,707	\$52,337	\$613
Jackson	\$35,615	\$329,147	\$0	\$315,454	\$2,094	\$20,561	\$196
Jefferson	\$5,489,564	\$41,546,048	\$258,070	\$78,336,608	\$283,504	\$7,027,452	\$42,715
Kiowa	\$27,199	\$230,584	\$16,175	\$231,301	\$1,628	\$13,804	\$152
Kit Carson	\$119,272	\$1,154,155	\$0	\$1,136,738	\$7,004	\$68,620	\$673
Lake	\$672,752	\$5,697,292	\$229,747	\$7,990,711	\$38,775	\$545,317	\$4,838
La Plata	\$111,531	\$916,185	\$37,549	\$1,008,332	\$6,048	\$95,930	\$825
Larimer	\$3,680,701	\$27,733,640	\$348,632	\$48,626,228	\$190,945	\$3,640,287	\$28,177
Las Animas	\$180,272	\$1,580,845	\$5,569	\$1,497,369	\$10,483	\$120,018	\$1,146
Lincoln	\$76,917	\$670,440	\$5,706	\$615,858	\$4,479	\$57,708	\$523
Logan	\$253,464	\$2,161,965	\$0	\$2,130,590	\$14,500	\$160,097	\$1,723
Mesa	\$1,760,806	\$14,845,881	\$746,870	\$19,252,225	\$101,933	\$1,617,349	\$13,339
Mineral	\$19,358	\$167,467	\$637	\$218,777	\$1,227	\$13,611	\$126
Moffat	\$191,883	\$1,744,053	\$26,066	\$1,860,945	\$10,807	\$129,338	\$1,407
Montezuma	\$335,413	\$2,816,024	\$33,148	\$3,031,662	\$19,233	\$218,465	\$2,040
Montrose	\$586,837	\$5,269,407	\$141,245	\$6,137,369	\$34,758	\$503,660	\$4,378
Morgan	\$395,140	\$3,607,437	\$117,509	\$3,764,358	\$21,989	\$296,714	\$2,855
Otero	\$215,782	\$1,762,718	\$739	\$1,587,215	\$12,286	\$103,040	\$1,441
Ouray	\$82,545	\$704,455	\$8,910	\$1,136,771	\$5,015	\$71,782	\$586
Park	\$299,318	\$2,634,660	\$41,673	\$3,227,077	\$17,656	\$288,704	\$2,246
Phillips	\$71,890	\$633,738	\$0	\$705,377	\$4,177	\$39,985	\$446
Pitkin	\$450,694	\$1,805,968	\$67,973	\$4,739,532	\$12,293	\$442,096	\$1,596
Prowers	\$149,806	\$1,227,153	\$21,660	\$971,575	\$8,281	\$68,103	\$985
Pueblo	\$1,640,573	\$13,583,176	\$448,057	\$14,913,398	\$90,147	\$1,414,765	\$13,187
Rio Blanco	\$101,337	\$988,114	\$0	\$978,995	\$5,896	\$65,543	\$617

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

County	Registration Fees County	State Portion of Registration Fees	Fleet Registration Fees	Ownership Tax Full SOT by County	State portion of 0.50 for each SOT amount collected by county	County Prior SOT	State portion of 0.50 for each prior SOT amount collected by county
Rio Grande	\$179,616	\$1,644,197	\$0	\$1,672,780	\$10,704	\$103,386	\$1,011
Routt	\$355,864	\$3,080,043	\$49,595	\$5,225,174	\$20,342	\$411,008	\$2,554
Saguache	\$97,950	\$834,770	\$75,926	\$688,317	\$5,581	\$46,646	\$614
San Juan	\$12,244	\$106,922		\$104,378	\$738	\$6,902	\$69
San Miguel	\$110,178	\$916,641	\$13,765	\$1,681,713	\$6,325	\$129,769	\$747
Sedgwick	\$35,092	\$305,518	\$0	\$258,475	\$2,092	\$14,072	\$212
Summit	\$376,952	\$3,277,095	\$191,821	\$6,684,956	\$22,145	\$547,835	\$2,941
Teller	\$331,005	\$2,789,430	\$20,217	\$3,543,523	\$19,441	\$262,864	\$2,358
Washington	\$86,619	\$760,250	\$2,309	\$642,664	\$5,046	\$57,367	\$518
Weld	\$4,125,703	\$35,433,934	\$2,624,646	\$52,719,094	\$205,404	\$5,130,675	\$33,920
Yuma	\$164,689	\$1,500,355	\$92,105	\$1,725,725	\$9,364	\$133,561	\$1,274
Total	\$59,153,990	\$463,225,107	\$10,894,225	\$762,359,526	\$3,008,553	\$70,531,745	\$468,400

¹ Vehicle registrations are a snapshot in time of active registrations for the fiscal year taken at the end of the fiscal year (June 30). This data should not be used for any estimates of vehicle registrations for C.R.S. § 43-4-208. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

12. Registered Vehicles by Type and County Part 1

Fiscal Year 2025¹

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck	Special Trailer
Adams	22	328,369	852	13,623	0	0	0	1,537	0	0	0	8,212	283	2,455
Alamosa	1	9,801	63	517	0	0	0	100	0	0	0	277	4	45
Arapahoe	17	409,752	826	12,136	0	0	0	1,409	0	0	0	1,892	91	734
Archuleta	0	9,692	61	860	0	0	0	229	0	0	0	218	2	27
Baca	0	2,026	39	166	0	0	0	25	0	0	0	67	0	1
Bent	0	2,488	34	146	0	0	0	32	0	0	0	40	1	4
Boulder	10	206,328	614	8,084	0	0	0	1,544	0	0	0	649	11	264

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12. Registered Vehicles by Type and County Part 1 (Continued)

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck	Special Trailer
Broomfield	0	52,458	37	1,747	0	0	0	272	0	0	0	110	16	58
Chaffee	1	16,104	119	1,479	0	0	0	422	0	0	0	458	6	75
Cheyenne	1	1,118	19	68	0	0	0	13	0	0	0	44	6	3
Clear Creek	0	8,226	80	598	0	0	0	165	0	0	0	63	3	15
Conejos	0	5,487	47	339	0	0	0	46	0	0	0	10	0	4
Costilla	1	3,102	12	213	0	0	0	73	0	0	0	3	0	1
Crowley	0	1,983	12	131	0	0	0	24	0	0	0	61	2	8
Custer	0	4,130	12	360	0	0	0	144	0	0	0	83	3	14
Dealer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delta	2	21,741	108	1,619	0	0	0	478	0	0	0	371	3	122
Denver	10	449,025	939	9,445	0	0	0	1,032	1	0	0	1,223	65	513
Dolores	0	1,348	18	96	0	0	0	24	0	0	0	8	1	0
Douglas	11	298,690	414	10,627	0	0	0	1,401	0	0	0	1,983	87	1,294
Eagle	2	45,998	355	2,097	0	0	0	530	0	0	0	492	13	156
El Paso	22	487,610	1,371	22,876	0	0	0	3,926	1	0	0	3,082	111	958
Elbert	3	22,679	93	1,787	0	0	0	464	0	0	0	723	45	169
Fremont	2	27,636	131	2,625	0	0	0	540	0	0	0	814	23	92
Garfield	2	43,443	261	2,324	0	0	0	616	0	0	0	865	32	612
Gilpin	0	5,453	31	491	0	0	0	129	0	0	0	91	1	18
Grand	1	13,043	133	937	0	0	0	251	0	0	0	260	16	76
Gunnison	0	12,133	101	990	0	0	0	208	0	0	0	203	4	58
Hinsdale	0	892	3	68	0	0	0	18	0	0	0	9	0	0
Huerfano	0	4,777	22	357	0	0	0	94	0	0	0	52	5	9
Jackson	0	1,169	5	93	0	0	0	31	0	0	0	78	6	11
Jefferson	16	377,270	711	18,146	0	0	0	2,840	0	1	0	1,706	103	661
Kiowa	0	870	17	49	0	0	0	13	0	0	0	15	0	0
Kit Carson	0	4,531	62	236	0	0	0	71	0	0	0	126	11	10
La Plata	1	36,663	182	2,820	0	0	0	684	0	1	0	1,138	58	187
Lake	0	5,642	31	395	0	0	0	71	0	0	0	51	3	6
Larimer	7	233,040	574	13,160	0	0	0	2,071	0	0	0	2,110	63	640
Las Animas	2	8,666	47	579	0	0	0	107	0	0	0	111	7	44
Lincoln	1	3,219	31	209	0	0	2	43	0	0	0	25	1	12
Logan	0	12,304	78	745	0	0	0	162	0	0	0	162	13	60
Mesa	7	99,750	369	6,872	0	0	0	1,648	0	1	0	1,840	52	1,093
Mineral	0	966	6	86	0	0	0	19	0	0	0	8	0	4

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12. Registered Vehicles by Type and County Part 1 (Continued)

County	Autocycle	Passenger	Bus	Motorcycle	Manufactured Home	Military Historical Vehicle	Military Surplus Vehicle	Motorhome	ATV	Off Highway Motorcycle	Snowmobile	Special Mobile Machinery	Special Truck	Special Trailer
Moffat	3	7,694	38	514	0	0	0	108	0	0	0	168	19	66
Montezuma	0	15,721	109	1,040	0	0	0	284	0	0	0	184	10	43
Montrose	0	29,183	127	2,126	0	0	0	501	0	0	0	453	45	180
Morgan	1	20,323	91	966	0	0	0	191	0	0	0	378	36	159
Otero	0	11,183	69	584	0	0	0	128	0	0	0	186	5	32
Ouray	0	4,536	25	542	0	0	0	144	0	0	0	64	2	13
Park	3	14,681	35	1,373	1	0	0	318	0	0	0	136	2	39
Phillips	1	3,001	33	235	0	0	0	25	0	0	0	13	3	4
Pitkin	0	16,678	270	1,067	0	0	0	160	0	0	0	179	4	59
Prowers	0	6,768	66	448	0	0	1	60	0	0	0	117	5	11
Pueblo	3	102,639	329	5,489	0	0	0	1,038	0	0	0	1,155	23	564
Rio Blanco	0	3,610	34	205	0	0	0	71	0	0	0	150	10	45
Rio Grande	0	7,827	56	522	0	0	0	119	0	0	0	69	7	29
Routt	0	19,022	203	1,238	0	0	0	359	0	0	0	229	6	50
Saguache	0	4,573	37	281	0	0	0	95	0	0	0	14	0	10
San Juan	2	593	4	101	0	0	0	15	0	0	0	7	0	0
San Miguel	0	6,574	49	565	0	0	0	104	0	0	0	200	0	45
Sedgwick	0	1,591	13	98	0	0	0	24	0	0	0	9	0	4
State	0	7,044	1,452	213	0	0	0	4	0	0	0	522	261	256
Summit	1	26,331	234	1,452	0	0	0	439	1	0	0	404	21	107
Teller	2	18,844	63	1,626	0	0	0	455	0	0	0	141	8	54
Washington	1	3,217	47	234	0	0	0	25	0	0	0	74	4	7
Weld	10	216,979	533	12,570	0	0	2	1,710	0	0	0	5,064	270	2,216
Yuma	1	6,155	55	419	0	0	0	57	0	0	0	59	17	19
Totals	170	3,834,389	12,892	174,104	1	0	5	29,940	3	3	0	39,708	1,909	14,525

13. Registered Vehicles by Type and County Part 2

Fiscal Year 2024¹

County	Special Office Trailer	Light Truck	Special Use Truck	Truck	Tractor	Coach Trailer	Multi-Purpose Trailer	Camper Trailer	Utility Trailer	Trailer	Temporary Registrations	Temporary Registrations from Dealer	Dealer Standard Registrations	Totals by County
Adams	752	116,822	1,214	4,028	2,871	3,540	215	5,561	21,496	16,416	75,127	0	2,994	606,389
Alamosa	0	6,213	32	343	226	235	41	435	2,012	1,654	1,470	0	94	23,563
Arapahoe	2	83,514	205	1,665	1,486	1,854	138	4,563	13,825	8,226	59,339	0	5,127	606,801
Archuleta	0	6,908	33	160	61	315	55	670	2,833	1,580	1,325	0	1	25,030
Baca	0	2,601	14	59	163	74	7	64	575	1,012	423	0	3	7,319
Bent	0	2,159	0	60	67	65	1	72	547	636	447	0	13	6,812
Boulder	0	41,060	125	676	129	779	52	3,885	9,975	4,050	25,966	0	1,417	305,618
Broomfield	1	9,932	66	106	21	306	14	886	1,836	671	6,778	0	292	75,607
Chaffee	0	9,370	43	228	79	555	17	1,159	4,333	2,083	1,279	0	60	37,870
Cheyenne	0	1,491	4	61	176	47	10	43	337	699	87	0	0	4,227
Clear Creek	0	3,730	5	49	11	79	4	317	1,105	375	843	0	0	15,668
Conejos	0	4,588	14	116	196	195	7	261	1,419	1,667	1,018	0	15	15,429
Costilla	0	2,607	0	69	68	46	23	116	704	517	868	0	12	8,435
Crowley	0	1,506	5	53	36	60	2	60	386	474	361	0	0	5,164
Custer	0	3,345	42	71	49	148	16	235	1,267	1,123	432	0	2	11,476
Dealer	0	0	0	0	0	0	0	0	0	0	0	809,409	0	809,409
Delta	0	15,824	30	380	239	815	64	1,335	6,547	4,260	2,010	0	105	56,053
Denver	1	75,493	170	3,215	1,253	526	129	3,164	8,156	5,413	61,237	0	2,320	623,330
Dolores	0	1,542	1	35	55	70	18	130	564	393	161	0	9	4,473
Douglas	7	60,085	49	1,132	854	2,404	211	4,103	12,622	7,205	36,010	0	2,230	441,419
Eagle	1	19,364	179	515	164	282	47	1,203	4,434	2,790	5,050	0	23	83,695
El Paso	4	136,169	445	2,576	813	5,465	295	10,018	29,281	14,946	55,073	0	3,437	778,479
Elbert	2	15,980	29	405	300	1,046	136	845	4,989	5,153	4,298	0	99	59,245
Fremont	1	16,529	87	409	223	855	53	1,349	5,468	3,386	2,564	0	125	62,912
Garfield	1	26,245	147	949	351	626	152	1,561	7,041	5,307	6,060	0	302	96,897
Gilpin	0	2,864	8	81	5	75	6	192	957	408	614	0	0	11,424
Grand	0	8,670	46	267	88	234	41	611	3,245	1,921	1,340	0	17	31,197
Gunnison	0	8,097	43	214	26	210	15	652	3,197	1,580	987	0	27	28,745
Hinsdale	0	495	1	25	4	13	11	32	347	128	77	0	2	2,125
Huerfano	0	3,465	1	67	44	111	14	185	1,036	902	470	0	2	11,613
Jackson	0	1,399	3	47	68	61	13	89	423	594	200	0	6	4,296
Jefferson	2	97,109	59	1,422	427	3,515	204	9,454	23,233	9,371	39,361	0	2,219	587,830
Kiowa	0	1,226	0	50	156	54	14	27	325	624	108	0	0	3,548
Kit Carson	0	4,908	13	219	585	148	6	121	982	1,973	516	0	60	14,578
La Plata	0	21,866	101	814	225	704	210	1,952	7,508	4,038	4,445	0	214	83,811

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13. Registered Vehicles by Type and County Part 2 (Continued)

County	Special Office Trailer	Light Truck	Special Use Truck	Truck	Tractor	Coach Trailer	Multi-Purpose Trailer	Camper Trailer	Utility Trailer	Trailer	Temporary Registrations	Temporary Registrations from Dealer	Dealer Standard Registrations	Totals by County
Lake	0	3,773	20	59	16	66	5	244	974	443	899	0	0	12,698
Larimer	8	74,142	243	1,302	601	2,836	259	6,877	22,430	11,664	37,714	0	2,168	411,909
Las Animas	0	6,643	34	161	117	134	10	293	1,765	1,431	1,484	0	37	21,672
Lincoln	0	3,014	18	143	189	74	7	104	658	1,209	455	0	34	9,448
Logan	0	8,420	31	309	679	434	19	289	2,456	2,734	1,879	0	107	30,881
Mesa	33	54,346	166	1,344	636	2,778	370	4,906	18,257	10,380	12,365	0	916	218,129
Mineral	0	642	5	23	2	26	34	48	364	163	116	0	0	2,512
Moffat	0	7,066	32	209	155	415	69	499	2,445	1,975	1,142	0	37	22,654
Montezuma	1	12,354	20	308	292	665	82	965	4,732	2,988	2,592	0	151	42,541
Montrose	1	20,266	123	572	340	971	164	1,657	6,190	5,250	2,842	0	149	71,140
Morgan	0	12,768	41	488	871	570	38	426	3,221	3,522	2,758	0	168	47,016
Otero	0	7,414	5	235	177	252	18	278	2,003	1,634	1,686	0	79	25,968
Ouray	0	2,603	3	71	8	91	8	268	1,073	564	366	0	0	10,381
Park	0	9,597	58	268	78	403	46	881	3,517	1,852	2,026	0	4	35,318
Phillips	0	2,544	2	90	367	104	1	76	785	1,066	504	0	0	8,854
Pitkin	1	4,516	6	116	9	36	5	258	1,260	663	1,344	0	0	26,631
Prowers	1	5,536	13	155	344	188	16	129	1,333	1,655	1,125	0	334	18,305
Pueblo	0	45,846	167	964	530	2,108	173	2,849	12,188	6,671	11,588	0	943	195,267
Rio Blanco	0	4,075	16	155	82	205	39	235	1,423	1,408	570	0	19	12,352
Rio Grande	0	6,220	39	560	199	297	21	449	2,526	1,839	1,044	0	19	21,842
Routt	0	10,956	36	320	91	270	55	946	3,488	2,436	1,991	0	59	41,755
Saguache	0	3,544	8	295	173	89	11	203	1,121	1,161	526	0	5	12,146
San Juan	0	452	3	9	0	13	12	18	153	60	79	0	0	1,521
San Miguel	0	3,067	4	93	33	50	4	268	1,000	631	660	0	3	13,350
Sedgwick	0	1,300	0	44	103	46	3	44	350	458	212	0	0	4,299
State	0	3,551	1	884	26	10	8	22	1,027	1,334	56	0	0	16,671
Summit	0	10,693	37	360	49	128	21	770	2,601	1,271	3,653	0	112	48,685
Teller	0	9,998	58	222	64	620	15	986	4,035	1,543	2,136	0	23	40,893
Washington	0	3,368	18	119	390	103	7	112	851	1,390	568	0	14	10,549
Weld	41	107,494	666	4,233	4,408	4,754	384	5,356	23,655	23,444	41,836	0	1,831	457,456
Yuma	1	6,226	31	196	745	174	23	132	1,770	2,847	1,256	0	80	20,263
Totals	861	1,265,610	5,118	34,873	23,293	44,422	4,168	85,938	312,656	207,261	533,816	809,409	28,519	7,463,593

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

14. Electronic Vehicle Title and Registration (EVTR)¹

Fiscal Years 2024 to 2025

EVTR	2024	2025
Transactions	95,345	182,635
Vendors supporting EVTR ²	3	3
Businesses using EVTR	268	378
Counties Served	64	64

¹ The Electronic Vehicle Title and Registration program was established in HB 18-1299, with revisions to the Act for appropriations in SB19-256 and transaction fees in SB21-076. The EVTR program creates a framework for the department of revenue to establish electronic processing for issuing certificates of title, filing or releasing liens, or registering vehicles and special mobile machinery. The program initiated by statute on July 1, 2019 and began processing transactions in November 2022. The data presented is a snapshot in time of activity at the end of the fiscal year and after processing to finalize the results, to the extent feasible, is complete. The DRIVES system activity is dynamic, and data reviewed at a later time may not exactly match the snapshot provided in this report due to additional activity that occurred after the snapshot was taken. Some data cannot be retrieved post-snapshot in a similar format due to normal transaction activity the DRIVES system is designed to provide.

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

By the Numbers: Lottery

15. Lottery Sales Distribution (Millions of Dollars)

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Cash 5	\$15.9	\$14.1	\$14.2	\$13.6	\$12.6
Cash 5 EZ Match	\$2.6	\$2.2	\$2.1	\$2.1	\$1.9
Lotto	\$48.0	\$66.4	\$43.7	\$46.4	\$49.8
Lucky For Life	\$15.5	\$20.4	\$23.2	\$23.9	\$22.9
Mega Millions	\$57.1	\$35.1	\$84.6	\$74.6	\$60.6
Pick 3	\$15.9	\$15.3	\$15.5	\$16.0	\$15.4
Powerball	\$66.9	\$83.1	\$109.8	\$135.5	\$65.0
Scratch	\$573.0	\$590.3	\$596.7	\$588.8	\$599.7
Total¹	\$794.9	\$826.9	\$889.8	\$900.8	\$827.9

¹ May not sum to total due to rounding.

16. Lottery Fund Distribution (Millions of Dollars)

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Conservation Trust Fund	\$67.7	\$72.1	\$78.1	\$78.6	\$67.9
Great Outdoors Colorado (GOCO)	\$71.7	\$73.1	\$75.7	\$81.8	\$84.9
Colorado Parks and Wildlife	\$16.9	\$18.0	\$19.5	\$19.6	\$17.0
Outdoor Equity Fund ¹	\$0.8	\$1.5	\$2.3	\$3.0	\$0.0
Parks/Outdoor Recreation Cash Fund ¹	\$2.3	\$3.1	\$4.2	\$2.6	\$0.0
Wildlife Cash Fund ¹	\$2.3	\$3.1	\$4.2	\$2.6	\$0.0
The BEST program (Building Excellent Schools Today) ¹	\$7.6	\$9.3	\$11.3	\$8.2	\$0.0
Total²	\$169.4	\$180.3	\$195.3	\$196.4	\$169.8

¹ The Great Outdoors Colorado - GOCO Cap was not reached in FY2025. Therefore, there were no spillover funds to the Outdoor Equity Fund, the Parks/Outdoor Recreation Cash Fund, the Wildlife Cash Fund, or the BEST Program.

² May not sum to total due to rounding.

By the Numbers:

SBG

17. Auto Industry Division

Fiscal Years 2021 to 2025

Licensing Activity	2021	2022	2023	2024	2025
Dealer Licenses Processed	3,758	3,991	4,115	4,194	4,103
Dealer License Revenues	\$2,340,831	\$1,456,287	\$1,621,510	\$2,025,341	\$2,445,719
Salesperson Licenses Processed	14,236	14,626	13,791	14,261	14,709
Salesperson License Revenues	\$2,592,022	\$1,797,717	\$1,742,068	\$2,385,170	\$2,065,894

18. Dealer Licenses Issued

Fiscal Years 2021 to 2025

License Types	Issued
Buyer Agent - Original	1
Buyer Agent - Renewal	1
Dealers - New - Original	38
Dealers - New - Renewal	591
Dealers - New - Powersports - Original	4
Dealers - New - Powersports - Renewal	83
Dealers - Used - Original	122
Dealers - Used - Renewal	1,312
Dealers - Used - Powersports - Original	0
Dealers - Used - Powersports - Renewal	50
Manufacturers - Original	42
Manufacturers - Renewal	229
Manufacturers - Powersports - Original	2
Manufacturers - Powersports - Renewal	26
Manufacturers Distributor - Original	10
Manufacturers Distributor - Renewal	42

License Types	Issued
Manufacturers Distributor - Powersports - Original	2
Manufacturers Distributor - Powersports - Renewal	19
Manufacturer Distributor Branch - Original	0
Manufacturer Distributor Branch - Renewal	0
Manufacturer Distributor Branch - Powersports - Original	0
Manufacturer Distributor Branch - Powersports - Renewal	0
Manufacturers Rep - Original	115
Manufacturers Rep - Renewal	301
Manufacturers Rep - Powersports - Original	0
Manufacturers Rep - Powersports - Renewal	0
Wholesale Auction - Original	0
Wholesale Auction - Renewal	6
Wholesale Auction - Powersports - Original	0
Wholesale Auction - Powersports - Renewal	0

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18. Dealer Licenses Issued (Continued)

License Types	Issued	License Types	Issued
Wholesalers - Original	47	Class Change	29
Wholesalers - Renewal	272	Powersports - Class Change	2
Wholesalers - Powersports - Original	0	Temp Out of State - Dealer	0
Wholesalers - Powersports - Renewal	2	Business Disposal License	0
Additional Location	352	Business Disposal License - Renewal	2
Powersports - Additional Location	66	Subtotal	4,158
Ownership Change	34	Salesperson Transactions	Issued
Powersports - Ownership Change	3	Salespersons - Original	3,403
Name Change	33	Salespersons - Renewal	8,489
Powersports - Name Change	2	Salespersons - Multiple	747
Off - Premise	180	Salespersons - Transfer	2,069
Powersports - Off Premise	0	Salespersons - Reprint	147
Address Change	134	Subtotal	14,855
Powersports - Address Change	4	Total	19,013

19. Investigation Activity

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Consumer Complaints Received	630	770	957	990	807
Investigations Completed	644	721	857	844	900
Violations/Founded Complaints	397	417	496	517	604
Criminal Summons Issued	1	2	1	0	0
Cases Presented to the Dealer Board	142	45	47	42	27
Warning Letters Issued	301	354	436	385	480
Verbal Warning Issued	6	5	3	1	0
Criminal Cases Referred to Another Agency	1	3	2	2	0
Compliance Inspections	0	0	0	0	0
Background Investigations Initiated	474	513	499	552	416
Background Investigations Completed	450	514	478	538	462

20. Dealer Board Fines

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Fines Ordered	\$209,000	\$34,500	\$34,900	\$106,000	\$5,723,000
Fines in Abeyance	\$40,200	\$2,900	\$25,500	\$12,500	\$33,250
Fines Imposed	\$156,400	\$24,021	\$9,400	\$83,500	\$5,689,750
Payments	\$19,600	\$29,021	\$13,400	\$9,500	\$3,500

21. Limited Stakes Gaming Revenues and Expenditures¹

Fiscal Year 2025

	2025
Total Gaming Revenues	\$178,963,098
Plus:	
FY 2023 Escrow	\$2,706,136
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$19,056,715)
FY 2024 Escrow	(\$3,367,289)
Net Total Available for Distribution^{2,3}	\$159,245,230

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

² May not sum to total due to rounding.

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

22. Limited Stakes Gaming Fund Distribution

Fiscal Years 2021 to 2025

Limited Statewide Gaming	2021	2022^{1,2}	2023	2024	2025
Limited Gaming Revenue	\$121,749,047	\$163,651,734	\$170,825,846	\$177,539,194	\$178,792,541
Commission/Division Expenses	\$15,240,897	\$16,225,428	\$15,429,908	\$16,522,590	\$19,056,715
Total Amount Distributed	\$107,027,147	\$148,655,615	\$155,417,928	\$161,002,675	\$159,245,230
State General Fund	\$44,689,808	\$13,985,398	\$21,646,401	\$23,634,954	\$22,383,049
Responsible Gaming Grant Program Cash Fund	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Local Government Gaming Impact Fund	\$0	\$6,330,444	\$6,394,987	\$6,048,921	\$6,048,921
Tourism Promotion Fund	\$0	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
State Historical Society	\$25,026,292	\$31,512,871	\$31,159,178	\$32,078,970	\$31,377,903
Historical Society Strategic Initiatives Fund	\$0	\$3,000,000	\$0	\$0	\$0
Film Incentives Cash Fund/ Colorado Office of Film, Television, and Media	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Advanced Industries Acceleration Cash Fund	\$0	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$0	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

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22. Limited Stakes Gaming Fund Distribution (Continued)

Limited Gaming Counties	2021	2022	2023	2024	2025
Gilpin County	\$8,805,680	\$10,238,972	\$11,317,458	\$11,603,422	\$11,188,464
Limited Gaming Cities	2021	2022	2023	2024	2025
City of Black Hawk	\$6,497,004	\$7,714,768	\$8,574,338	\$8,837,756	\$8,549,358
Central City	\$841,062	\$817,708	\$856,877	\$831,762	\$774,362
City of Cripple Creek	\$1,599,895	\$1,650,692	\$1,698,062	\$1,787,257	\$1,882,674

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

² In June 2022, Senate Bill 22-216 (SB 22-216) and House Bill 22-1402 (HB 22-1402) were approved. These bills added two more recipients, the Historical Society Strategic Initiatives Fund and the Responsible Gaming Grant Program Cash Fund. In addition, SB 22-216 changed the calculation for how much is given to the Local Government Limited Gaming Impact Fund and modified part of the allocation calculation between the Limited Gaming recipients and the Extended Gaming recipients.

23. Revenue Distribution Resulting from Amendment 50¹

Fiscal Years 2021 to 2025

	2021	2022 ³	2023	2024	2025
Cities of Black Hawk, Central City and Cripple Creek	\$1,764,753	\$4,682,393	\$4,413,515	\$4,643,493	\$4,718,129
Gilpin and Teller Counties	\$2,117,704	\$5,618,872	\$5,296,218	\$5,572,191	\$5,661,755
Community College System	\$13,765,074	\$36,522,667	\$34,425,417	\$36,219,241	\$36,801,406
Total Due to Extended Gaming Recipients³	\$17,647,531	\$46,823,932	\$44,135,150	\$46,434,925	\$47,181,290

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

² May not sum to total due to rounding.

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

24. Colorado Sports Betting Proceeds¹

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Total Net Sports Betting Proceeds (NSBP) ²	\$75,892,169	\$102,688,830	\$258,864,221	\$296,129,685	\$376,556,911
Total Taxes Due ^{2, 3, 4, 5, 6, 7}	\$8,146,362	\$12,442,993	\$25,614,576	\$30,440,341	\$38,819,070
Total Wagers	\$2,739,761,627	\$4,815,595,919	\$5,176,551,804	\$6,014,010,393	\$6,300,842,045
Total Payments to Players	\$2,563,351,364	\$4,532,965,750	\$4,783,902,399	\$5,572,350,623	\$5,775,473,499
Total Win Percentage	6.44%	5.87%	7.59%	7.34%	8.34%

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

² Data corrected for FY2020.

³ FY2021 includes \$1,745 interest due.

⁴ FY2022 includes \$56,025 interest/penalty due.

⁵ FY2023 includes \$589 interest/penalty due.

⁶ FY2024 includes \$3,520 interest/penalty due.

⁷ FY2025 includes \$2,217 interest/penalty due.

25. Tobacco Enforcement

Fiscal Years 2021 to 2025

	2021	2022 ^w	2023 ²	2024	2025
Tobacco Compliance Checks	2,289	5,804	16,469	12,445	14,439
Violations	170	262	588	675	408

¹ The increase in tobacco compliance checks in FY 2022 is attributable to the passage of HB20-1001 and subsequent program implementation of the retail tobacco/nicotine licensure program and the statutory priority outlined in 44-7-104(3)(b)(I), C.R.S.; these additional Divisional duties resulted in an increase in tobacco/nicotine compliance checks, and a corresponding decrease in liquor compliance checks for FY2022 as the program's priorities are realigned through legislative mandate. It is anticipated that liquor and tobacco compliance checks will be more evenly distributed in the outyears (FY2023 and beyond) as reporting timelines and program orientation/initiation is completed.

² Tobacco Compliance Check numbers increased due to Division's and Local Licensing Authority efforts to identify unlicensed tobacco retailers and bring them into compliance.

26. Active Liquor Licenses and Permits by Type

Fiscal Years 2021 to 2025

	2021	2022	2023	2024	2025
Art Gallery Permit ⁹	73	75	99	NA	NA
Arts License	60	59	66	67	70
Bed and Breakfast Permit ¹	31	24	28	28	27
Beer and Wine	732	749	755	737	723
Beer, Wine, & Spirituous Liquor Special Events Permit ¹	68	102	117	147	128
Brew Pub	187	187	212	227	230
Campus Liquor Complex	9	10	12	13	13
Club Liquor	155	155	151	149	147
Delivery Permit ⁵	277	273	301	364	399
Distillery Pub	5	6	14	16	17
Entertainment Facility License ¹¹	NA	NA	NA	NA	322
Fermented Malt Beverage Importer	NA	NA	NA	0	0
Fermented Malt Beverage Manufacturer	1	1	1	1	0
Fermented Malt Beverage Nonresident	3	3	2	2	2
Fermented Malt Beverage On ²	35	33	28	31	31
Fermented Malt Beverage and Wine ^{2,8}	1,819	1,829	1,900	1,961	1,965
Fermented Malt Beverage On/Off ²	34	35	31	36	38
Fermented Malt Beverage Special Events Permit	8	14	19	10	11
Fermented Malt Beverage Wholesale	3	4	3	3	0
Festival Permit ⁶	NA	10	74	316	377
Hotel & Restaurant Liquor	4,860	4,950	5,045	5,201	5,288
Hotel & Restaurant - Optional Premises	136	238	255	267	261
Importer - Malt Liquor ¹	94	98	96	95	98
Importer - Vinous & Spirituous Liquor ¹	582	579	650	686	716
Limited Winery ¹	159	160	141	141	136
Liquor - License Drug Store	26	26	33	35	36
LLDS Manager Permit	68	53	122	165	162
Lodging Facility License ¹¹	NA	NA	NA	NA	117
Lodging and Entertainment ¹¹	266	276	360	403	2
Malt Liquor Manufacturer (non-resident) ¹	44	46	41	41	42
Manufacturer - Brewery ¹	253	251	236	232	213
Manufacturer - Distillery/Rectifier ¹	107	107	102	105	104
Manufacturer - Winery ¹	8	8	9	9	8
Noncontiguous Location Permit ⁷	NA	0	1	0	5
Optional Premises	77	78	73	74	84

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26. Active Liquor Licenses and Permits by Type (Continued)

	2021	2022	2023	2024	2025
Public Transportation Liquor ¹	24	23	22	20	18
Racetrack Liquor	3	3	2	2	2
Resort Complex	18	19	19	19	19
Retail Establishment Permit ⁹	NA	NA	NA	144	144
Retail Warehouse Storage Permit ¹²	NA	NA	NA	NA	203
Retail Gaming Tavern	18	18	18	21	20
Retail Liquor Store	1,592	1,603	1,583	1,586	1,551
Sales Room - Malt ³	248	244	225	234	214
Sales Room - Spirits	91	92	71	78	81
Sales Room - Wine	149	152	113	117	129
Sidewalk Service Area	26	26	39	53	68
Takeout & Delivery Permit ⁴	85	332	1,764	2,095	2,566
Tavern Liquor	1,263	1,271	1,279	1,318	1,335
Vintners Restaurant	13	12	20	28	30
Wholesale Beer ¹	332	327	313	317	297
Wholesale (Vinous & Spirituous) ¹	219	219	216	272	221
Wholesale Branch Warehouse Permit ¹²	NA	NA	NA	NA	112
Winery Direct Shipper's Permit ^{1,10}	1,794	1,786	1,828	1,806	1,753
Wine Packaging Permit	2	2	1	0	0
Total Licenses and Permits	16,057	16,568	18,490	19,672	20,535

NA - Not applicable

¹ These license types are reported at the State level only.

² These categories are a subset of "Fermented Malt Beverage Retailer" and in 2019 were reported in aggregate.

³ License name changed from "Sales Room - Beer" in 2019 to "Sales Room - Malt."

⁴ 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.

⁵ This permit type is now retrievable information from newly built LED reporting systems and will now be included in all future annual reporting.

⁶ This permit type is new and was created pursuant to SB21-082. The Division anticipates a drastic increase in reported festivals in FY23, as the majority of these events take place in the summer and fall months.

⁷ This permit type is new and was created pursuant to HB21-1044.

⁸ Due to Proposition 125, this license type's name changed from Fermented Malt Beverage Off to Fermented Malt Beverage and Wine, effective as of March 1, 2023.

⁹ Statutory Changes: HB23-1061, effective August 7, 2023, renamed the "Art Gallery Permit" to "Retail Establishment Permit," which includes art galleries.

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

¹¹ Statutory change: SB24-231, to split the "Lodging and Entertainment Facility License" into "Lodging Facility License" and "Entertainment Facility License."

¹² The Division is now tracking these permit types in the licensing system.

27. Violations of the Liquor Code and Beer and Wine Code Act¹

Fiscal Years 2021 to 2025

Actions	2021	2022 ³	2023	2024	2025
State Administrative Actions ²	422	141	125	355	343
State Revocations	1	0	0	2	0
State Suspensions	19	12	12	59	149
State Denials	1	0	1	10	6
Division-Filed Court Cases	279	172	198	347	441
Division-Assisted Local Hearings	2	0	0	0	0
Total	724	325	336	773	939

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

² 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.

³ The decrease in administrative actions for FY 2022 is attributable to the passage of HB20-1001 and subsequent program implementation including onboarding and training of allotted FTE over the course of the implementation years of the retail tobacco/nicotine licensure program and the statutory priority outlined in 44-7-104(3)(b)(I), C.R.S.; these additional Divisional duties resulted in an increase in tobacco/nicotine administrative actions (now reported in a separate table), and a corresponding decrease in liquor administrative actions for FY 2022 as the program's priorities are realigned through legislative mandate. It is anticipated that liquor and tobacco administrative actions will be more evenly distributed in the outyears (FY23 and beyond) as reporting timelines and program orientation/initiation is completed.

28. Active County-Issued State Liquor Licenses

Fiscal Years 2021 to 2025

County	2021	2022	2023	2024	2025
Adams	588	613	690	638	673
Alamosa	42	44	45	43	45
Arapahoe	988	1,058	1,165	1,094	1,198
Archuleta	64	59	61	68	62
Baca	9	9	10	10	10
Bent	11	9	10	9	9
Boulder	586	623	734	665	766
Broomfield	113	112	121	114	123
Chaffee	89	96	120	110	129
Cheyenne	4	3	4	4	4
Clear Creek	47	52	51	47	50
Conejos	12	11	12	10	11
Costilla	14	13	13	15	16
Crowley	4	4	5	5	7
Custer	12	13	15	17	14
Delta	65	60	100	84	109

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28. Active County-Issued State Liquor Licenses (Continued)

County	2021	2022	2023	2024	2025
Denver	1,736	1,804	2,065	1,891	2,199
Dolores	13	13	15	14	14
Douglas	464	486	527	520	540
Eagle	315	320	341	341	366
Elbert	18	20	25	25	23
El Paso	1,128	1,187	1,271	1,276	1,277
Fremont	91	90	101	100	105
Garfield	187	185	202	198	215
Gilpin	38	41	45	51	57
Grand	121	114	135	124	134
Gunnison	124	118	122	129	129
Hinsdale	17	10	18	16	15
Huerfano	35	40	38	43	39
Jackson	15	12	14	13	10
Jefferson	1,029	1,082	1,193	1,127	1,200
Kiowa	6	6	6	6	6
Kit Carson	23	21	23	22	25
Lake ¹	29	31	34	178	189
La Plata ¹	171	161	192	35	38
Larimer	708	749	868	781	872
Las Animas	51	58	60	63	62
Lincoln	18	18	17	15	14
Logan	33	31	43	36	39
Mesa	275	279	320	322	335
Mineral	16	15	19	19	19
Moffat	30	31	32	30	34
Montezuma	61	69	74	82	87
Montrose	79	82	100	94	108
Morgan	62	67	67	68	74
Otero	38	38	48	45	53
Ouray	46	51	57	57	64
Park	41	41	50	40	49
Phillips	15	12	14	15	18
Pitkin	147	159	157	176	164
Prowers	31	31	35	37	37
Pueblo	296	302	304	319	320
Rio Blanco	27	27	28	26	25
Rio Grande	31	35	42	41	48

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28. Active County-Issued State Liquor Licenses (Continued)

County	2021	2022	2023	2024	2025
Routt	135	143	162	156	169
Saguache	13	16	16	16	17
San Juan	21	21	16	25	22
San Miguel	70	74	77	80	73
Sedgwick	7	8	8	9	8
Summit	266	273	295	298	297
Teller	71	66	73	70	73
Washington	7	7	7	8	7
Weld	384	412	483	477	508
Yuma	28	31	30	33	31
State Total	11,215	11,666	13,025	12,480	13,434

29. Active County-Issued State Tobacco Licenses

Fiscal Years 2021 to 2025

County	2021 ¹	2022	2023	2024	2025
Adams	60	357	395	432	536
Alamosa	7	19	21	23	23
Arapahoe	120	469	510	538	538
Archuleta	5	17	16	20	21
Baca	1	9	7	8	6
Bent	3	10	8	9	9
Boulder	46	172	182	200	197
Broomfield	14	41	41	49	42
Chaffee	3	20	25	27	27
Cheyenne	2	4	5	5	5
Clear Creek	4	15	15	16	16
Conejos	3	9	7	8	9
Costilla	3	10	8	10	10
Crowley	0	5	3	5	4
Custer	2	5	6	7	7
Delta	9	32	35	34	33
Denver	52	363	446	486	498
Dolores	0	3	5	6	6
Douglas	36	160	177	169	168
Eagle	10	42	47	56	59
Elbert	1	490	488	525	537
El Paso	132	16	15	15	14

Continued on page 68

29. Active County-Issued State Tobacco Licenses (Continued)

County	2021 ¹	2022	2023	2024	2025
Fremont	21	39	43	45	44
Garfield	19	54	52	55	53
Gilpin	4	21	22	24	23
Grand	5	18	21	28	29
Gunnison	5	22	21	22	20
Hinsdale	1	2	4	4	3
Huerfano	2	13	13	13	14
Jackson	2	6	6	6	6
Jefferson	107	411	469	500	507
Kiowa	0	3	2	3	3
Kit Carson	5	16	17	18	18
Lake	0	51	10	12	12
La Plata	14	12	50	57	57
Larimer	51	207	223	246	252
Las Animas	2	22	24	25	24
Lincoln	3	12	11	13	14
Logan	5	21	23	24	26
Mesa	47	125	143	141	137
Mineral	0	3	2	2	2
Moffat	7	15	15	17	16
Montezuma	11	28	30	34	36
Montrose	10	42	45	48	44
Morgan	7	40	37	41	41
Otero	1	21	22	26	27
Ouray	2	8	9	10	10
Park	4	16	17	19	16
Phillips	4	11	11	9	8
Pitkin	2	9	13	13	13
Prowers	2	23	22	24	24
Pueblo	29	127	134	152	162
Rio Blanco	3	13	14	11	12
Rio Grande	6	14	12	18	18
Routt	9	20	22	30	34
Saguache	4	13	12	13	13
San Juan	0	2	3	3	3
San Miguel	1	13	16	14	16
Sedgwick	1	7	5	5	5
Summit	6	27	38	36	36

Continued on page 69

29. Active County-Issued State Tobacco Licenses (Continued)

County	2021 ¹	2022	2023	2024	2025
Teller	8	39	35	34	37
Washington	1	7	7	7	8
Weld	54	231	238	265	274
Yuma	8	21	20	20	19
State Total	986	4,073	4,395	4,735	4,881

¹ 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.

30. Active Tobacco Licenses and Permits by Type

Fiscal Years 2021 to 2025

Type of License or Permit	2021 ¹	2022	2023	2024	2025
Tobacco Cigar - Tobacco Bar	3	4	10	7	9
Tobacco Delivery Permit	11	106	108	113	95
Tobacco Festival Permit ³	NA	NA	NA	NA	1
Tobacco Large Operator	9	26	2	0	2
Tobacco Retailer (Off-Premises)	861	3,943	4,151	4,503	4,541
Tobacco Retailer Indoor Age Restricted ²	19	165	234	257	333
Total Licenses and Permits	903	4,244	4,505	4,880	4,981

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

² This license was previously named "Tobacco Retailer (On-Premises)".

³ New permit type created pursuant to HB 24-1156.

31. Violations of the Tobacco Code Act

Fiscal Years 2021 to 2025

Actions	2021	2022 ¹	2023	2024	2025
State Administrative Actions	NA	202	299	1,140	499
State Revocations	NA	0	1	0	0
State Suspensions	NA	2	8	103	109
State Denials	NA	0	0	0	1
Division-Filed Court Cases ²	NA	13	0	0	0
Division-Assisted Local Hearings	NA	0	0	0	0
Total	NA	217	308	1,243	609

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

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

32. Racing Events

Calendar Years 2020 to 2024

Number of Live Racing Days	2020	2021	2022	2023	2024
Horse Racing	36	30	42	39	30

33. Racing Licenses, Fees, and Fines

Calendar Years 2020 to 2024

Licenses	2020	2021	2022	2023	2024
Licenses Issued ²	695	662	836	889	704
Fees and Fines	2020	2021	2022	2023	2024
Licenses Fees	\$13,954	\$12,346	\$13,815	\$17,480	\$14,006
Fines and Penalties	\$15,952	\$4,950	\$4,500	\$10,821	\$15,430
Investigation Fees	\$13,622	\$14,830	\$11,530	\$14,731	\$9,643
Bad Check Fees	\$0	\$0	\$0	\$82	\$0
Total¹	\$43,501	\$32,126	\$29,845	\$43,114	\$39,079

¹ May not sum to total due to rounding.² 2021 value updated to reflect validations as part of the investigation process, since they have the same process and require investigations.**34. Horse Breeders and Owners Awards Paid**

Calendar Years 2020 to 2024

	2020	2021	2022	2023	2024
Thoroughbreds ¹	\$546,991	\$609,902	\$662,332	\$672,500	\$591,526
Quarterhorse	\$93,693	\$98,218	\$131,654	\$138,367	\$90,493
Arabian	\$25,555	\$28,947	\$22,166	\$5,296	\$253
Paint	\$0	\$0	\$24	\$336	\$276
Appaloosa	\$0	\$0	\$9	\$0	\$69
Harness	\$17,499	\$25,311	\$20,776	\$24,126	\$56,791
Mule	\$0	\$0	\$0	\$0	\$0
Total²	\$683,738	\$762,378	\$836,962	\$840,625	\$739,408

¹ Thoroughbred distribution includes early release funds.² May not sum to total due to rounding.**35. Funds Distributed for Research and Animal Welfare**

Calendar Years 2020 to 2024

	2020	2021	2022	2023	2024
Greyhound Welfare and Adoption	\$34,236	\$45,000	\$45,110	\$40,000	\$25,000
CSU Equine Research Fund	\$34,545	\$32,212	\$56,206	\$54,862	\$51,463
Total¹	\$68,782	\$77,212	\$101,316	\$94,862	\$76,463

¹ May not sum to total due to rounding.

By the Numbers: MED

36. Active Marijuana Licenses by Type

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

More current data is available on the MED website at this URL:

<https://SBG.Colorado.gov/med/resources-and-reports>

37. Marijuana Licensed Businesses by County

Fiscal Year 2025

All Business Licensing Activity¹

County	Medical Marijuana		Retail Marijuana	
	Active Licenses ²	Applications	Active Licenses ²	Applications
Adams	18	0	73	0
Alamosa	2	0	0	0
Arapahoe	14	0	48	0
Archuleta	0	0	14	0
Bent	0	0	5	0
Boulder	31	1	93	0
Broomfield	2	0	5	0
Chaffee	3	0	8	0
Clear Creek	9	0	17	0
Conejos	0	0	9	0
Costilla	1	0	5	0
Crowley	11	0	61	3
Custer	0	0	0	0
Delta	2	0	6	0
Denver	229	0	394	2
Douglas	0	0	0	0
Eagle	5	0	13	0
El Paso	163	1	77	3
Fremont	8	0	0	0
Garfield	3	0	25	1
Gilpin	0	0	6	0

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37. Marijuana Licensed Businesses by County (Continued)

County	Medical Marijuana		Retail Marijuana	
	Active Licenses ²	Applications	Active Licenses ²	Applications
Grand	0	0	7	0
Gunnison	0	0	16	0
Huerfano	1	0	14	0
Jefferson	21	0	35	0
Lake	0	0	4	0
La Plata	3	0	18	0
Larimer	22	0	31	0
Las Animas	4	0	35	0
Logan	0	0	4	1
Mesa	4	0	19	0
Moffat	0	0	10	0
Montezuma	1	0	13	0
Montrose	4	0	4	0
Morgan	1	0	8	0
Otero	2	0	3	0
Ouray	1	0	6	0
Park	4	0	13	0
Pitkin	1	0	8	0
Pueblo	45	1	134	1
Routt	11	0	14	0
Saguache	6	1	95	1
San Juan	0	0	2	0
San Miguel	1	0	9	0
Sedgwick	0	0	5	0
Summit	4	0	13	0
Teller	1	0	1	0
Weld	9	0	19	0
Total	658	4	1,399	12

¹ Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

² Issued licenses have received State licenses, but may not have local authority approval.

By the Numbers: TAX

Tax data tables for both individual and corporate income tax credits, voluntary contributions, and marijuana sales can be found online, where they are better represented. Use the hyperlinks below to navigate to the data.

Individual Income Tax Credits

CDOR.Colorado.gov/data-and-reports/income-tax-data

Corporate Income Tax Credits

CDOR.Colorado.gov/data-and-reports/income-tax-data

Individual Income Tax Voluntary Contributions

CDOR.Colorado.gov/data-and-reports/income-tax-data

Marijuana Sales

CDOR.Colorado.gov/data-and-reports/marijuana-data/marijuana-sales-reports

38. Number of Income Tax Returns Filed¹Income Tax Years 2019 to 2023²

Income Tax Return Type	2019	2020	2021	2022	2023
Individual	3,073,923	3,124,801	3,232,313	3,256,075	3,407,660
Corporate	54,015	56,466	61,288	64,352	67,551
Fiduciary	51,198	51,842	53,607	55,117	56,644
Partnership	278,180	283,448	295,183	302,815	307,330
Total	3,457,316	3,516,557	3,642,391	3,678,359	3,839,185

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

² 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.

39. Volume of Paper and Electronic Income Tax Returns Processed¹

Fiscal Years 2021 to 2025

Individual Return Type	2021 ²	2022	2023	2024	2025
Paper	434,421	304,784	304,165	309,473	254,820
Electronic	3,199,617	2,951,052	3,105,091	3,273,277	3,265,813
% Electronic	88%	91%	91%	91%	93%
Corporate Return Type	2021 ²	2022	2023	2024	2025
Paper	19,227	16,306	15,625	15,647	15,457
Electronic	42,370	45,452	50,213	54,217	59,376
% Electronic	69%	74%	76%	78%	79%
Fiduciary Return Type	2021 ²	2022	2023	2024	2025
Paper	13,528	10,793	10,353	9,779	9,659
Electronic	45,713	41,817	45,412	48,266	49,641
% Electronic	77%	79%	81%	83%	84%
Partnership Return Type	2021 ²	2022	2023	2024 ³	2025 ³
Paper	36,569	30,123	28,572	29,948	25,989
Electronic	264,952	258,494	276,075	290,868	295,707
% Electronic	88%	90%	91%	91%	92%
All Income Tax Returns	2021 ²	2022	2023	2024	2025
Total	4,056,397	3,658,821	3,835,506	4,031,475	3,976,462

¹ The number of returns processed during the fiscal year may include returns from any income tax year. A taxpayer may have more than one return recorded in a fiscal year due to late or amended returns.

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39. Volume of Paper and Electronic Income Tax Returns Processed¹ (Continued)

² Volume of income tax returns processed is higher than usual in fiscal year 2020-21 in part because the tax year 2019 filing deadline and due date for certain income tax payments was extended from April 15, 2020, to July 15, 2020.

³ Partnership returns processed during fiscal year 2023-24 and fiscal year 2024-25 include Retroactive SALT Parity Composite Reporting Returns.

40. Number of Paper and Electronic Sales Tax Returns Filed¹

Fiscal Years 2021 to 2025²

Return Format	2021	2022	2023	2024	2025
Paper	91,729	67,269	55,758	40,447	26,227
Electronic	35,769,439	40,164,969	44,517,165	48,769,451	53,703,474
% Electronic	99.74%	99.83%	99.87%	99.92%	99.95%

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

² This table summarizes the number of sales tax returns filed at the time the data was retrieved, for filing periods in the fiscal year. This is an understatement of returns processed during the year because it does not include additional counts for amended and because it is limited to filing periods within the fiscal year.

41. Property Tax/Rent/Heat Credit (PTC) Rebates

Fiscal Years 2021 to 2025¹

Year	2021	2022	2023	2024	2025
Number of Applicants that Received Rebates	13,163	13,200	20,045	25,882	26,701
Number of Rebate Installments Issued ²	36,719	36,783	51,777	65,768	73,878
Total Rebates Issued	\$6,225,956	\$6,629,145	\$10,552,487	\$11,453,609	\$13,645,846
Average Rebate Per Applicant	\$473	\$502	\$526	\$443	\$511
Average Rebate Installment ²	\$170	\$180	\$204	\$174	\$185

¹ 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.

² 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.

42. Marijuana Sales

Fiscal Years 2021 to 2025

Marijuana Sales	2021	2022	2023	2024	2025
Medical Marijuana ¹	\$455,164,011	\$310,251,250	\$200,363,472	\$178,164,692	\$146,772,382
Retail Marijuana ²	\$1,906,902,729	\$1,675,532,452	\$1,444,955,330	\$1,271,948,350	\$1,205,762,072
Total	\$2,362,066,740	\$1,985,783,702	\$1,645,318,802	\$1,450,113,042	\$1,352,534,454

¹ 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.

² 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.

43. Alternative Minimum TaxIncome Tax Years 2019 to 2023¹

Number of Returns	2019	2020	2021	2022	2023
Individual	2,255	2,329	3,621	5,778	6,019
Fiduciary	178	185	193	235	260
Total	2,433	2,514	3,814	6,013	6,279
Dollar Amounts	2019	2020	2021	2022	2023
Individual	\$7,033,081	\$11,667,251	\$13,196,008	\$18,234,402	\$15,753,377
Fiduciary	\$218,144	\$419,531	\$446,033	\$495,881	\$288,746
Total	\$7,251,225	\$12,086,782	\$13,642,041	\$18,730,283	\$16,042,123

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

44. Net Collections by SourceFiscal Years 2021 to 2025¹**Sales and Use**

Source	2021	2022	2023	2024	2025
Sales Tax	\$3,450,454,221	\$4,051,571,467	\$4,356,573,967	\$4,433,510,656	\$4,478,985,045
Sales Tax Licenses	\$513,870	\$2,922,961	\$577,188	\$3,045,682	\$614,971
Use Tax	\$210,754,079	\$233,297,872	\$250,554,569	\$232,527,999	\$221,749,566
Sales and Use Total	\$3,661,722,170	\$4,287,792,301	\$4,607,705,724	\$4,669,084,337	\$4,701,349,582

Marijuana

Source	2021	2022	2023	2024	2025
Marijuana Fees	\$12,144,573	\$12,843,866	\$10,973,415	\$12,310,758	\$12,735,421
Retail Marijuana Sales Tax	\$290,245,745	\$256,036,367	\$219,396,132	\$195,395,711	\$186,425,243

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44. Net Collections by Source (Continued)

Marijuana

Source	2021	2022	2023	2024	2025
Retail Marijuana Excise Tax	\$120,338,278	\$97,679,941	\$55,912,470	\$48,789,776	\$42,247,052
State Sales Tax on Medical Marijuana	\$13,026,503	\$9,875,505	\$5,812,104	\$4,048,606	\$3,213,178
State Sales Tax on Retail Marijuana	\$1,558,831	\$2,345,719	\$1,132,661	\$1,250,178	\$1,526,476
Marijuana Total	\$437,313,930	\$378,781,398	\$293,226,782	\$261,795,030	\$246,147,370

Natural Medicine

Source	2021	2022	2023	2024	2025
Natural Medicine Fees	\$0	\$0	\$0	\$0	\$186,951
Natural Medicine Total	\$0	\$0	\$0	\$0	\$186,951

Liquor

Source	2021	2022	2023	2024	2025
Liquor Excise Taxes and Surcharges	\$54,255,159	\$56,370,713	\$56,876,187	\$56,830,982	\$55,001,826
Liquor Licenses	\$4,079,982	\$4,135,393	\$5,122,889	\$6,607,234	\$8,510,801
Liquor Licenses/85% City and County	\$2,057,921	\$2,127,179	\$3,889,676	\$3,972,852	\$3,923,325
Liquor Total	\$60,393,062	\$62,633,286	\$65,888,752	\$67,411,068	\$67,435,952

Cigarette, Nicotine Products, and Tobacco Products

Source	2021	2022	2023	2024	2025
Cigarette Excise Tax	\$168,581,167	\$264,659,202	\$233,921,059	\$206,318,806	\$217,856,709
Cigarette Licenses	\$643	\$480	\$400	\$443	\$408
Nicotine Licenses/ Fines	\$14,313	\$79,860	\$120,557	\$67,332	\$187,473
Nicotine Products Excise Tax	\$8,218,234	\$42,190,677	\$56,396,483	\$73,072,408	\$92,469,533
Tobacco Products Excise Tax	\$51,059,244	\$62,423,793	\$60,447,083	\$58,671,797	\$64,930,171
Tobacco Products Licenses/Fines	\$452,991	\$1,567,528	\$2,145,152	\$2,448,321	\$2,355,212
Cigarette, Nicotine Products, and Tobacco Products Total	\$228,326,591	\$370,921,540	\$353,030,733	\$340,579,108	\$377,799,506

Continued on page 78

44. Net Collections by Source (Continued)

Firearms and Ammunition

Source	2021	2022	2023	2024	2025
Firearms and Ammunition Excise Tax	\$0	\$0	\$0	\$0	\$2,640,441
Firearm Dealer Licenses	\$0	\$0	\$0	\$0	\$342,400
Firearms and Ammunition Total	\$0	\$0	\$0	\$0	\$2,982,841

Motor Fuel

Source	2021	2022	2023	2024	2025
Aviation Fuel Taxes	\$17,159,001	\$45,176,046	\$59,140,423	\$52,238,243	\$42,055,148
Fuel Impact Reduction Fee	\$0	\$0	\$0	\$14,643,827	\$19,936,421
Liquid Petroleum Inspection Fee	\$298,164	\$351,250	\$248,447	\$238,178	\$260,565
Motor Fuel Taxes	\$601,565,039	\$620,767,626	\$648,908,581	\$666,370,493	\$636,287,527
Special Fuel Licenses and Permits	\$7,754,005	\$9,843,581	\$10,808,628	\$10,784,210	\$10,197,562
Underground Storage Tank Surcharge	\$38,550,851	\$39,526,698	\$37,114,137	\$21,510,785	\$38,661,077
Motor Fuel Total	\$665,327,061	\$715,665,200	\$756,220,216	\$765,785,736	\$747,398,300

Income

Source	2021 ²	2022	2023	2024	2025
Individual Withholding	\$7,898,216,082	\$8,898,068,352	\$9,350,667,600	\$9,757,918,768	\$10,241,698,384
Individual Estimated Payments	\$2,297,237,439	\$2,502,288,827	\$1,548,759,233	\$1,312,434,725	\$1,234,263,999
Individual Cash With Returns	\$1,654,283,379	\$1,807,949,288	\$1,372,823,697	\$1,489,791,511	\$1,867,577,822
Individual TABOR ³	\$94,015,715	\$252,738,812	\$3,564,427,135	\$3,034,263,040	\$1,457,954,049
Individual Refunds ⁴	(\$1,522,344,648)	(\$1,671,932,899)	(\$5,590,076,233)	(\$5,086,517,301)	(\$4,580,915,364)
Individual Net Collections	\$10,421,407,967	\$11,789,112,380	\$10,246,601,432	\$10,507,890,743	\$10,220,578,890
Corporate Estimated Payments	\$944,690,899	\$869,439,411	\$891,475,515	\$880,650,426	\$940,402,855
Corporate Cash With Returns	\$254,110,992	\$427,380,717	\$538,468,599	\$608,050,727	\$334,323,667
Corporate TABOR ³	\$28,879,571	(\$8,984,111)	\$10,600,095	\$815,108	\$718,079
Corporate Refunds ⁴	(\$147,227,807)	(\$110,187,536)	(\$158,234,944)	(\$192,559,743)	(\$214,908,223)
Corporate Net Collections	\$1,080,453,655	\$1,177,648,480	\$1,282,309,266	\$1,296,956,518	\$1,060,536,378

Continued on page 79

44. Net Collections by Source (Continued)

Income

Source	2021 ²	2022	2023	2024	2025
Fiduciary Estimated Payments	\$88,177,748	\$112,365,773	\$77,831,911	\$51,757,345	\$18,906,937
Fiduciary Cash With Returns	\$49,694,705	\$49,889,815	\$32,097,020	\$36,398,581	\$77,835,197
Fiduciary TABOR ³	\$1,392,522	\$643,953	\$1,248,651	(\$2,858)	\$1,238,432
Fiduciary Refunds ⁴	(\$11,998,694)	(\$12,594,365)	(\$22,691,708)	(\$38,334,798)	(\$43,766,102)
Fiduciary Net Collections	\$127,266,282	\$150,305,176	\$88,485,875	\$49,818,271	\$54,214,464
Partnership Estimated Payments	\$179,100,495	\$224,241,123	\$733,972,333	\$723,460,950	\$922,282,603
Partnership Cash With Returns	\$69,080,042	\$116,194,439	\$377,812,709	\$653,195,482	\$492,884,083
Partnership TABOR ³	\$2,778,497	\$581,702	\$2,035,536	\$73,024	\$11,895,632
Partnership Refunds ⁴	(\$21,708,630)	(\$18,589,165)	(\$41,420,787)	(\$77,993,805)	(\$120,881,694)
Partnership Net Collections⁵	\$229,250,404	\$322,428,098	\$1,072,399,791	\$1,298,735,650	\$1,306,180,624
Income Total	\$11,858,378,308	\$13,439,494,134	\$12,689,796,364	\$13,153,401,182	\$12,641,510,356

Property Tax/Rent/Heat Credit Rebates

Source	2021	2022	2023	2024	2025
Property Tax/Rent/Heat Credit Rebates	(\$6,225,956)	(\$6,629,145)	(\$10,552,487)	(\$11,453,609)	(\$13,645,846)

Severance

Source	2021	2022	2023	2024	2025
Coal Severance Tax	\$1,866,302	\$3,213,681	\$4,454,136	\$6,552,421	\$6,959,546
Oil and Gas Severance Tax ⁶	(\$19,373,305)	\$300,880,874	\$340,893,318	\$178,464,346	\$23,975,565
Molybdenum & Metallic Minerals Severance Taxes	\$2,226,562	\$2,715,417	\$611,288	\$2,088,097	\$2,163,745
Severance Total⁶	(\$15,280,441)	\$306,809,972	\$345,958,742	\$187,104,864	\$33,098,856

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44. Net Collections by Source (Continued)

Gaming, Sports Betting, and Racing

Source	2021	2022	2023	2024	2025
Gaming, Sports Betting, & Racing Taxes	\$115,623,961	\$177,057,492	\$196,359,361	\$200,773,838	\$210,746,967
Gaming & Racing Licenses and Fees	\$2,282,718	\$2,115,850	\$2,649,368	\$2,628,183	\$2,859,951
Gaming, Sports Betting, and Racing Total	\$117,906,680	\$179,173,342	\$199,008,729	\$203,402,021	\$213,606,918

Transportation Fees

Source	2021	2022	2023	2024	2025
Bridge and Tunnel Impact Fees	\$0	\$0	\$11,600,604	\$19,738,322	\$25,545,054
Per Ride Fees	\$0	\$0	\$6,351,879	\$10,032,690	\$11,021,232
Retail Delivery Fees	\$0	\$0	\$75,919,293	\$92,897,043	\$103,174,346
Road Usage Fees	\$0	\$0	\$8,472,672	\$89,690,011	\$117,711,834
Daily Vehicle Rental Fees	\$24,842,347	\$30,281,122	\$36,594,133	\$39,199,761	\$40,703,466
Daily Vehicle Rental Congestion Impact Fees	\$0	\$0	\$0	\$0	\$19,662,701
Transportation Fees Total	\$24,842,347	\$30,281,122	\$138,938,581	\$251,557,827	\$317,818,633

Driver and Motor Vehicle

Source	2021	2022	2023	2024	2025
Bridge Safety Surcharge	\$109,513,255	\$108,876,181	\$109,492,177	\$114,017,091	\$115,470,026
DNA Cold Case Surcharge	\$181,744	\$173,713	\$169,880	\$166,119	\$173,150
Emissions	\$12,775,992	\$13,059,007	\$12,984,391	\$17,065,666	\$14,643,724
IRP Due Other States	(\$273,898)	\$6,600,574	\$1,114,116	\$0	\$247
Late Registration Penalty Fees	\$28,344,904	\$33,224,854	\$36,298,836	\$43,502,141	\$45,131,381
License Reinstatement Fees	\$5,795,550	\$5,693,444	\$5,017,290	\$4,433,700	\$4,437,336
Motor Vehicle Dealer/Sales Licenses	\$4,654,610	\$3,331,682	\$3,365,908	\$4,443,503	\$4,486,056
Motor Vehicle Manufacturer Licenses	\$320,103	\$225,517	\$246,111	\$362,114	\$374,169
Motor Vehicle Operator Licenses ⁷	\$38,855,870	\$43,021,241	\$43,955,593	\$40,786,727	\$42,937,488

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44. Net Collections by Source (Continued)

Driver and Motor Vehicle

Source	2021	2022	2023	2024	2025
Motor Vehicle Penalty Assessments	\$10,357,639	\$9,931,592	\$9,014,069	\$8,433,847	\$8,782,052
Motorist Insurance Identification Database	\$525,680	\$526,114	\$529,462	\$553,343	\$561,391
Organ & Tissue Donor Awareness	\$414,027	\$471,164	\$474,026	\$392,722	\$386,002
Other Motor Vehicle Receipts ⁸	\$472,497	\$555,099	\$619,677	\$631,771	\$507,863
Passenger Mile Tax	\$93,226	\$195,139	\$238,763	\$396,078	\$292,674
Road Safety Surcharge	\$137,793,800	\$110,430,782	\$72,344,464	\$104,045,714	\$145,145,508
Ticket Related Receipts	\$268,081	\$186,926	\$202,443	\$178,132	\$202,858
Titles	\$6,256,351	\$6,318,870	\$6,132,021	\$6,340,726	\$6,378,870
Traumatic Brain Injury Fee Surcharge	\$812,296	\$730,548	\$675,216	\$628,048	\$638,982
Vehicle Registrations	\$275,286,578	\$276,600,606	\$286,918,182	\$335,950,361	\$350,604,243
Driver and Motor Vehicle Total	\$632,448,302	\$620,153,054	\$589,792,623	\$682,327,802	\$741,154,020

Public Utilities Administration

Source	2021	2022	2023	2024	2025
Other PUC Hazardous Fees	\$1,056,758	\$1,766,064	\$1,263,147	\$1,206,625	\$1,532,848
PUC Utility Supervision Fees	\$14,026,976	\$14,779,661	\$15,532,725	\$19,057,584	\$24,964,961
Public Utilities Administration Total	\$15,083,733	\$16,545,726	\$16,795,872	\$20,264,209	\$26,497,809

Prepaid Wireless

Source	2021	2022	2023	2024	2025
E911 TRS Surcharges	\$6,726,022	\$13,965,846	\$15,436,268	\$17,202,391	\$18,343,156
E911 and TRS Surcharges	\$0	\$740,634	\$1,957,882	\$2,047,755	\$1,016,645
Prepaid Wireless Total	\$6,726,022	\$14,706,479	\$17,394,150	\$19,250,146	\$19,359,801

Continued on page 82

44. Net Collections by Source (Continued)

Other Receipts

Source	2021	2022	2023	2024	2025
Collection Action Related	\$5,249,363	\$5,626,411	\$4,186,351	\$3,525,226	\$5,381,075
Collections Not Yet Allocated ⁹	\$1,584,136	\$44,793,539	(\$32,572,172)	\$3,944,063	\$25,679,344
Miscellaneous Receipts ¹⁰	\$62,612	\$25,336	\$88,709	\$146,577	\$531,840
Other Receipts Total	\$6,896,111	\$50,445,286	(\$28,297,113)	\$7,615,867	\$31,592,259

Local Taxes Collected on Behalf of Local Jurisdictions¹¹

Source	2021	2022	2023	2024	2025
City Sales	\$342,256,159	\$401,322,528	\$443,845,407	\$469,027,670	\$507,582,134
County Lodging District	\$7,070,943	\$9,709,537	\$11,998,090	\$17,636,904	\$16,826,831
County Sales	\$856,473,689	\$1,008,122,414	\$1,077,322,892	\$1,098,021,393	\$1,111,006,615
Football Stadium District	\$1,805	\$536	\$140	\$0	\$0
Health Services District	\$5,461,557	\$6,131,972	\$9,433,930	\$9,627,440	\$11,292,973
Local Improvement District	\$7,830,578	\$9,018,391	\$9,561,695	\$9,956,925	\$10,077,868
Local Marketing District	\$11,718,205	\$16,987,291	\$18,092,743	\$23,335,317	\$24,038,049
Mass Transportation System District	\$32,516,590	\$42,620,574	\$45,602,799	\$45,638,821	\$45,682,652
Metropolitan District	\$9,487,593	\$15,673,299	\$17,857,836	\$19,533,528	\$19,174,488
Motor Vehicle Specific Ownership - Classes A & F	\$28,331,598	\$26,063,460	\$27,715,831	\$32,702,877	\$33,673,428
Multi-Jurisdictional Housing Authority District	\$12,667,888	\$15,893,216	\$16,739,482	\$16,806,273	\$16,167,326
Public Safety Improvements District	\$18,819,961	\$23,697,602	\$25,209,216	\$25,815,833	\$26,317,989
Regional Transportation District	\$677,409,897	\$805,462,642	\$846,613,520	\$834,455,502	\$837,273,338
Regional Transportation Authority District	\$154,454,758	\$178,454,299	\$183,076,673	\$188,984,308	\$192,766,835
Scientific and Cultural Facilities District	\$68,796,284	\$81,088,385	\$86,623,305	\$86,107,179	\$86,699,810

Continued on page 83

44. Net Collections by Source (Continued)

Local Taxes Collected on Behalf of Local Jurisdictions¹¹

Source	2021	2022	2023	2024	2025
Visitor Benefit Tax	\$0	\$0	\$0	\$0	\$598,465
Local Taxes Collected on Behalf of Local Jurisdictions	\$2,233,297,506	\$2,640,246,146	\$2,819,693,558	\$2,877,649,970	\$2,939,178,801
Total¹¹					

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

² Income tax collections and refunds in fiscal year 2020-21 were impacted by the tax year 2019 filing deadline and due date for certain income tax payments being changed from April 15, 2020 to July 15, 2020.

³ This data reflects the dollar amount of TABOR refunds credited to taxpayers.

⁴ Refunds include refunds issued, canceled, intercepted, donated to voluntary contribution funds, and money issued through TABOR refund mechanisms.

⁵ Partnership tax revenue comes from composite returns filed on behalf of non-resident partners or shareholders and partnerships and S corporations electing to be taxed at the entity level pursuant to the SALT Parity Act. This excludes income tax revenue from partners and shareholders who submit payments through other income tax return types.

⁶ In fiscal year 2020-21, refunds exceeded collections. All values are on a cash basis.

⁷ Revenue Department Service Fees are included in this line item.

⁸ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere.

⁹ 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.

¹⁰ Estate tax collections are included among miscellaneous receipts.

¹¹ This only reflects taxes collected by the state of Colorado on behalf of local jurisdictions, and is not comprehensive of all local taxes.

45. Total Net Collections by Source

Fiscal Years 2021 to 2025¹

Source	2021	2022	2023	2024	2025	Percent of 2025 Total Net Collections	2024 to 2025 Year-to-Year Percent Change
Sales and Use	\$3,661,722,170	\$4,287,792,301	\$4,607,705,724	\$4,669,084,337	\$4,701,349,582	20.4%	0.7%
Marijuana	\$437,313,930	\$378,781,398	\$293,226,782	\$261,795,030	\$246,147,370	1.1%	-6.0%
Natural Medicine	\$0	\$0	\$0	\$0	\$186,951	0.0%	NA
Liquor	\$60,393,062	\$62,633,286	\$65,888,752	\$67,411,068	\$67,435,952	0.3%	0.0%
Cigarette, Nicotine Products, and Tobacco Products	\$228,326,591	\$370,921,540	\$353,030,733	\$340,579,108	\$377,799,506	1.6%	10.9%
Firearms and Ammunition	\$0	\$0	\$0	\$0	\$2,982,841	0.0%	NA
Motor Fuel	\$665,327,061	\$715,665,200	\$756,220,216	\$765,785,736	\$747,398,300	3.2%	-2.4%
Income	\$11,858,378,308	\$13,439,494,134	\$12,689,796,364	\$13,153,401,182	\$12,641,510,354	54.7%	-3.9%
Property Tax/Rent/Heat Credit Rebates	(\$6,225,956)	(\$6,629,145)	(\$10,552,487)	(\$11,453,609)	(\$13,645,846)	-0.1%	-19.1%
Severance ²	(\$15,280,441)	\$306,809,972	\$345,958,742	\$187,104,864	\$33,098,855	0.1%	-82.3%
Gaming, Sports Betting, and Racing	\$117,906,680	\$179,173,342	\$199,008,729	\$203,402,021	\$213,606,918	0.9%	5.0%
Transportation Fees	\$24,842,347	\$30,281,122	\$138,938,581	\$251,557,827	\$317,818,633	1.4%	26.3%
Driver and Motor Vehicle	\$632,448,302	\$620,153,054	\$589,792,623	\$682,327,802	\$741,154,021	3.2%	8.6%
Public Utilities Administration	\$15,083,733	\$16,545,726	\$16,795,872	\$20,264,209	\$26,497,809	0.1%	30.8%
Prepaid Wireless	\$6,726,022	\$14,706,479	\$17,394,150	\$19,250,146	\$19,359,800	0.1%	0.6%
Other Receipts ³	\$6,896,111	\$50,445,286	(\$28,297,113)	\$7,615,867	\$31,592,259	0.1%	314.8%
Local Taxes Collected on Behalf of Local Jurisdictions ⁴	\$2,233,297,506	\$2,640,246,146	\$2,819,693,558	\$2,877,649,970	\$2,939,178,800	12.7%	2.1%
Total Net Collections	\$19,927,155,427	\$23,107,019,841	\$22,854,601,227	\$23,495,775,556	\$23,093,472,105	100.0%	-1.7%

NA - Not applicable

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

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45. Total Net Collections by Source (Continued)

² In fiscal year 2020-21, refunds exceeded collections. All values are on a cash basis.

³ 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.

⁴ This only reflects taxes collected by the state of Colorado on behalf of local jurisdictions, and is not comprehensive of all local taxes.

46. Cost of Administration

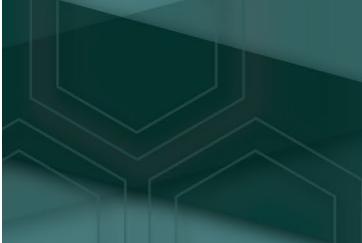
Fiscal Years 2021 to 2025¹

Year	Total Net Collections	Administration ³	Cost as % of Receipts
2025	\$23,093,472,105	\$272,808,001	1.18%
2024	\$23,495,775,556	\$263,923,369	1.12%
2023	\$22,854,601,227	\$253,277,303	1.11%
2022	\$23,107,019,841	\$218,075,814	0.94%
2021	\$19,927,155,427	\$199,379,699	1.00%

¹ 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.

² Total Net Collections are also reported in the "Total Net Collections by Source" table. The total net collections reported in this table are the total of state and local receipts.

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



2025 Legislative Digest

The following is a high-level list of new laws enacted during the second regular legislative session of the 75th Colorado General Assembly that pertain to the Colorado Department of Revenue (CDOR). Please visit the General Assembly website for more information on these acts at <https://leg.colorado.gov/>.

Colorado Department of Revenue

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

SB25-009: Recognition of Tribal Court Orders

Sponsors: D. Roberts (D) | J. Danielson (D) / R. Weinberg (R) | J. Joseph (D)

Status: Governor Signed (5/5/2025)

Summary: Requires recognition of Tribal court orders by state courts.

Fiscal Impact: None.

SB25-050: Racial Classifications on Government Forms

Sponsors: I. Jodeh (D) / Y. Zokaie (D)

Status: Governor Signed (5/12/2025)

Summary: Adds Middle Eastern, North African, and South Asian categories to government forms.

Fiscal Impact: None.

Continued on page 87

SB25-077: Modifications to Colorado Open Records Act

Sponsors: C. Kipp (D) | J. Rich (R) / M. Carter (D) | M. Soper (R)

Status: Governor Vetoed (4/17/2025)

Summary: Revises Colorado Open Records Act procedures and requirements.

Fiscal Impact: None.

SB25-107: Department of Revenue Supplemental

Sponsors: J. Bridges (D) / S. Bird (D)

Status: Governor Signed (2/27/2025)

Summary: Supplemental appropriation for Department of Revenue operations.

Fiscal Impact: N/A

SB25-146: Fingerprint-Based Criminal History Record Checks

Sponsors: J. Rich (R) | D. Michaelson Jenet (D) / A. Hartsook (R) | M. Lukens (D)

Status: Governor Signed (5/21/2025)

Summary: Updates requirements for fingerprint-based criminal history record checks.

Fiscal Impact: None.

SB25-158: State Agency Procurement & Disposal Certain Items

Sponsors: T. Sullivan (D) | J. Gonzales (D) / M. Froelich (D) | K. Brown (D)

Status: Governor Signed (5/23/2025)

Summary: Establishes new requirements for state procurement and disposal of firearms.

Fiscal Impact: None.

SB25-199: Suspend Legislative Interim Activities

Sponsors: P. Lundein (R) | R. Rodriguez (D) / J. McCluskie (D) | R. Pugliese (R)

Status: Governor Signed (4/30/2025)

Summary: Suspends interim legislative committees and bill filing requirements.

Fiscal Impact: None.

SB25-225: Limited Gaming Fund Distribution

Sponsors: J. Amabile (D) | B. Kirkmeyer (R) / S. Bird (D) | R. Taggart (R)

Status: Governor Signed (4/25/2025)

Summary: Modifies distribution of limited gaming fund revenues.

Fiscal Impact: None.

Continued on page 88

SB25-264: Cash Fund Transfers to the General Fund

Sponsors: J. Bridges (D) | B. Kirkmeyer (R) / S. Bird (D) | E. Sirota (D)

Status: Governor Signed (4/25/2025)

Summary: Transfers unspent money from cash funds to the General Fund.

Fiscal Impact: None.

SB25-268: Changes to Money in the Marijuana Tax Cash Fund

Sponsors: J. Bridges (D) | B. Kirkmeyer (R) / S. Bird (D) | E. Sirota (D)

Status: Governor Signed (5/23/2025)

Summary: Modifies allocation of marijuana tax cash fund revenues.

Fiscal Impact: Minimal.

SB25-275: Nonsubstantive Relocation of Definitions in Colorado Revised Statutes

Sponsors: M. Ball (D) | M. Catlin (R) / S. Luck (R) | C. Espenoza (D)

Status: Governor Signed (5/23/2025)

Summary: Relocates statutory definitions without substantive changes.

Fiscal Impact: None.

SB25-276: Protect Civil Rights Immigration Status

Sponsors: J. Gonzales (D) | M. Weissman (D) / E. Velasco (D) | L. Garcia (D)

Status: Governor Signed (5/23/2025)

Summary: Protects civil rights regardless of immigration status.

Fiscal Impact: None.

SB25-293: Transfers from License Plate Cash Fund

Sponsors: J. Bridges (D) | B. Kirkmeyer (R) / S. Bird (D) | E. Sirota (D)

Status: Governor Signed (5/23/2025)

Summary: Authorizes transfers from license plate cash fund for specific purposes.

Fiscal Impact: None.

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SB25-310: Proposition 130 Implementation

Sponsors: B. Kirkmeyer (R) | J. Bridges (D) / S. Bird (D) | R. Taggart (R)

Status: Governor Signed (5/23/2025)

Summary: Implements provisions of Proposition 130 regarding law enforcement funding.

Fiscal Impact: \$75,857 in FY26-27 and \$8,702 ongoing for GenTax programming and data analysis and reporting.

SB25-311: Inactive Cash Funds

Sponsors: J. Amabile (D) | B. Kirkmeyer (R) / S. Bird (D) | R. Taggart (R)

Status: Governor Signed (5/23/2025)

Summary: Addresses inactive cash funds and their disposition.

Fiscal Impact: None.

SB25-317: Transfer Cash Fund Investment Earnings to General Fund

Sponsors: B. Kirkmeyer (R) | J. Bridges (D) / S. Bird (D) | R. Taggart (R)

Status: Governor Signed (5/23/2025)

Summary: Transfers investment earnings from cash funds to the general fund.

Fiscal Impact: None.

HB25-1031: Law Enforcement Whistleblower Protection

Sponsors: J. Bacon (D) | C. Clifford (D) / D. Roberts (D) | B. Pelton (R)

Status: Governor Signed (6/3/2025)

Summary: Creates legal protections for peace officers who report misconduct, allowing them to seek damages if they face retaliation.

Fiscal Impact: None.

HB25-1136: Peace Officer Conduct Database

Sponsors: C. Clifford (D) | J. Bacon (D) / M. Snyder (D) | L. Frizell (R)

Status: Governor Signed (5/31/2025)

Summary: Strengthens peace officer conduct database with new reporting and appeal requirements.

Fiscal Impact: None.

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HB25-1313: Modify Laws Within Purview of the Capital Development Committee

Sponsors: T. Story (D) | M. Lindsay (D) / K. Mullica (D) | N. Hinrichsen (D)

Status: Governor Signed (5/23/2025)

Summary: Makes various modifications to laws within the capital development committee's purview.

Fiscal Impact: None.

HB25-1314: Peace Officer Status for Certain Department of Revenue Employees

Sponsors: W. Lindstedt (D) | E. Sirota (D) / C. Kipp (D)

Status: Governor Signed (5/23/2025)

Summary: Grants peace officer status to certain DOR employees for enforcement purposes.

Fiscal Impact: None.

Division of Motor Vehicles

SB25-001: Colorado Voting Rights Act

Sponsors: J. Gonzales (D) / J. Bacon (D) | J. Joseph (D)

Status: Governor Signed (5/23/2025)

Summary: Creates comprehensive voting rights protections including language access and anti-discrimination measures.

Fiscal Impact: None.

SB25-008: Adjust Necessary Document Program

Sponsors: N. Hinrichsen (D) | C. Kipp (D) / M. Froelich (D)

Status: Governor Signed (5/20/2025)

Summary: Improves access to vital records and identification documents for eligible residents.

Fiscal Impact: \$14,716 from the DRIVES Cash Fund in FY26-27 for DRIVES programming.

SB25-069: Tire Chain Traction Control Device Permit

Sponsors: M. Catlin (R) | D. Roberts (D) / M. Lukens (D) | E. Velasco (D)

Status: Governor Signed (5/23/2025)

Summary: Creates permit system for tire chain installation services.

Fiscal Impact: None.

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SB25-122: Extending Organ & Tissue Donation Fund

Sponsors: J. Coleman (D) | C. Simpson (R) / J. Bacon (D) | R. English (D)

Status: Governor Signed (5/30/2025)

Summary: Makes the organ and tissue donation awareness fund permanent.

Fiscal Impact: None.

SB25-149: Local Government Duties Equestrian Protections

Sponsors: L. Daugherty (D) / L. Feret (D)

Status: Governor Signed (5/5/2025)

Summary: Creates requirements for equestrian zones including infrastructure and safety measures.

Fiscal Impact: Minimal.

SB25-258: Temporarily Reduce Road Safety Surcharge

Sponsors: J. Bridges (D) | B. Kirkmeyer (R) / S. Bird (D) | E. Sirota (D)

Status: Governor Signed (5/23/2025)

Summary: Temporarily reduces road safety surcharge rates.

Fiscal Impact: Minimal.

SB25-321: Motor Vehicle Emissions Inspection Facilities

Sponsors: B. Kirkmeyer (R) | R. Rodriguez (D) / J. Joseph (D) | R. Gonzalez (R)

Status: Governor Signed (5/23/2025)

Summary: Modifies requirements for motor vehicle emissions inspection facilities.

Fiscal Impact: None.

HB25-1039: Commercial Vehicle Muffler Requirements

Sponsors: B. Titone (D) | L. Smith (D) / D. Roberts (D) | M. Catlin (R)

Status: Governor Signed (5/15/2025)

Summary: Requires all commercial vehicles to have mufflers and sets standards for documentation and inspection.

Fiscal Impact: \$5,414 in FY26-27 from the DRIVES Cash Fund for DRIVES programming.

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HB25-1076: Motor Vehicle Regulation Administration

Sponsors: A. Boesenecker (D) | M. Lindsay (D) / L. Cutter (D) | C. Simpson (R)

Status: Governor Signed (3/14/2025)

Summary: Updates motor vehicle regulations including document requirements, identification cards, and security measures.

Fiscal Impact: None.

HB25-1083: Vehicle Transactions Deployed Military Families

Sponsors: E. Hamrick (D) | M. Bradfield (R) / L. Frizell (R) | D. Michaelson Jenet (D)

Status: Governor Signed (5/23/2025)

Summary: Extends driver's license expiration dates for military service members and their dependents.

Fiscal Impact: \$8,006 from the DRIVES Cash Fund in FY26-27 for DRIVES programming.

HB25-1112: Local Authorities Enforce Vehicle Registration

Sponsors: B. Titone (D) | E. Hamrick (D) / T. Exum (D) | L. Frizell (R)

Status: Governor Signed (5/30/2025)

Summary: Authorizes local enforcement of vehicle registration with income-based fee waivers and reporting requirements.

Fiscal Impact: None.

HB25-1117: Vehicle Immobilization Company Regulation

Sponsors: J. Joseph (D) | A. Boesenecker (D) / J. Gonzales (D) | M. Weissman (D)

Status: Governor Signed (5/23/2025)

Summary: Creates comprehensive regulations for vehicle immobilization companies including permits and consumer protections.

Fiscal Impact: None.

HB25-1121: Permanent Trailer Registration

Sponsors: L. Suckla (R) | M. Lukens (D) / R. Pelton (R) | J. Marchman (D)

Status: Governor Signed (5/23/2025)

Summary: Enables permanent trailer registration with one-time payment covering 10 years of ownership taxes.

Fiscal Impact: \$75,728 from the DRIVES Cash Fund in FY27-28 for DRIVES programming.

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HB25-1122: Automated Driving System Commercial Motor Vehicle

Sponsors: S. Lieder (D) | C. Richardson (R) / T. Sullivan (D) | L. Liston (R)

Status: Governor Vetoed (5/29/2025)

Summary: Requires licensed commercial driver in autonomous commercial vehicles for monitoring and intervention.

Fiscal Impact: \$12,809 from the DRIVES Cash Fund in FY26-27 for DRIVES programming.

HB25-1137: Adopt a Shelter Pet Account Community Cats

Sponsors: M. Lindsay (D) | E. Velasco (D) / F. Winter (D)

Status: Governor Signed (4/10/2025)

Summary: Creates grant program for animal welfare facilities supporting community cat management.

Fiscal Impact: None.

HB25-1163: Free Access to State Parks for Colorado Ute Tribes

Sponsors: K. Stewart (D) | R. Taggart (R) / D. Roberts (D) | C. Simpson (R)

Status: Governor Signed (5/23/2025)

Summary: Provides free state park access to Southern Ute and Ute Mountain Ute tribal members.

Fiscal Impact: None.

HB25-1189: Motor Vehicle Registration Reform & Fees

Sponsors: T. Mauro (D) | R. Weinberg (R) / K. Wallace

Status: Governor Signed (5/30/2025)

Summary: Updates vehicle registration fees and processes, including provisions for salvage vehicles.

Fiscal Impact: \$33,717 in FY26-27 for DRIVES programming.

HB25-1230: Changes Violation Driver Overtaking School Bus

Sponsors: J. Caldwell (R) | A. Paschal (D) / F. Winter (D)

Status: Governor Signed (5/1/2025)

Summary: Enhances enforcement of school bus safety violations using automated detection systems.

Fiscal Impact: None.

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HB25-1281: Title Register & Drive Kei Vehicles

Sponsors: W. Lindstedt (D) | L. Suckla (R) / N. Hinrichsen (D) | B. Pelton (R)

Status: Governor Signed (5/20/2025)

Summary: Allows titling and registration of Kei vehicles for road use in Colorado.

Fiscal Impact: \$39,212 from the DRIVES Cash Fund in FY27-28 for DRIVES programming.

HB25-1294: Court Costs Assessed to Juveniles

Sponsors: J. Jackson (D) | J. Joseph (D) / T. Exum (D) | J. Gonzales (D)

Status: Governor Signed (5/23/2025)

Summary: Modifies court costs that may be assessed to juveniles in certain proceedings.

Fiscal Impact: None.

Division of Taxation (TAX)

SB25-018: Online Search of Sales & Use Tax Licenses

Sponsors: J. Bridges (D) | C. Kipp (D) / R. Taggart (R)

Status: Governor Signed (5/23/2025)

Summary: Requires the Department of Revenue to create a searchable database of tax licenses.

Fiscal Impact: \$9,718 from the General Fund in FY25-26 for GenTax programming.

SB25-026: Adjusting Certain Tax Expenditures

Sponsors: K. Mullica (D) / B. Marshall (D) | J. Joseph (D)

Status: Governor Signed (5/23/2025)

Summary: Modifies and consolidates tax credits and subtractions.

Fiscal Impact: \$13,137 from the General Fund in FY25-26 for GenTax programming.

SB25-040: Future of Severance Taxes & Water Funding Task Force

Sponsors: D. Roberts (D) | C. Simpson (R) / K. McCormick (D) | M. Martinez (D)

Status: Governor Signed (5/20/2025)

Summary: Establishes a task force for studying severance taxes and water funding.

Fiscal Impact: None.

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SB25-081: Treasurer's Office

Sponsors: J. Bridges (D) | J. Amabile (D) / S. Bird (D) | E. Sirota (D)

Status: Governor Signed (5/23/2025)

Summary: Expands the state treasurer's financing powers and creates an infrastructure authority.

Fiscal Impact: None.

SB25-182: Embodied Carbon Reduction

Sponsors: M. Ball (D) | C. Simpson (R) / K. Brown (D) | R. Weinberg (R)

Status: Governor Signed (5/20/2025)

Summary: Establishes embodied carbon reduction requirements and incentives.

Fiscal Impact: Minimal.

SB25-272: Regional Transportation Authority Sales & Use Tax Exemption

Sponsors: F. Winter (D) | M. Catlin (R) / E. Velasco (D) | M. Froelich (D)

Status: Governor Signed (5/23/2025)

Summary: Provides sales and use tax exemptions for regional transportation authorities.

Fiscal Impact: Minimal.

SB25-302: Achieving a Better Life Experience Tax Deduction

Sponsors: C. Kipp (D) | C. Simpson (R) / L. Garcia (D) | Y. Zokaie (D)

Status: Governor Signed (5/20/2025)

Summary: Clarifies deduction rules for ABLE account contributions.

Fiscal Impact: None.

SB25-307: Decarbonization Tax Credits Administration Cash Fund

Sponsors: J. Amabile (D) | J. Bridges (D) / E. Sirota (D) | S. Bird (D)

Status: Governor Signed (5/23/2025)

Summary: Creates a cash fund for administering decarbonization tax credits.

Fiscal Impact: None.

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SB25-319: Modification Higher Education Expenses Income Tax Incentive

Sponsors: J. Bridges (D) | J. Amabile (D) / S. Bird (D) | R. Taggart (R)

Status: Governor Signed (5/23/2025)

Summary: Modifies income tax incentives for higher education expenses.

Fiscal Impact: \$135,446 and 1.9 FTE in FY25-26 and \$206,305 and 3.4 FTE in FY26-27 and ongoing through FY32-33 from the General Fund for staff to administer the credit.

HB25-1021: Tax Incentives for Employee-Owned Businesses

Sponsors: W. Lindstedt (D) | R. Taggart (R) / J. Bridges (D) | M. Baisley (R)

Status: Governor Signed (5/30/2025)

Summary: Creates tax incentives for employee-owned businesses including income tax subtractions and increased tax credits.

Fiscal Impact: \$46,917 from the General Fund in FY25-26 and \$8,702 ongoing for GenTax programming, data analysis, and reporting.

HB25-1080: Wireless Telephone Infrastructure Deployment Incentives

Sponsors: M. Lukens (D) | M. Soper (R) / N. Hinrichsen (D)

Status: Governor Signed (5/30/2025)

Summary: Establishes a grant program to support wireless telephone infrastructure deployment in underserved areas.

Fiscal Impact: Minimal.

HB25-1154: Communication Services People with Disabilities Enterprise

Sponsors: K. Brown (D) | M. Froelich (D) / I. Jodeh (D) | J. Amabile (D)

Status: Governor Signed (5/21/2025)

Summary: Creates an enterprise to support communication services for people with disabilities.

Fiscal Impact: \$21,467 from the Prepaid Wireless Trust Cash Fund in FY25-26 for GenTax programming.

HB25-1157: Reauthorize Advanced Industries Tax Credit

Sponsors: B. Titone (D) | W. Lindstedt (D) / M. Snyder (D) | M. Baisley (R)

Status: Governor Signed (5/20/2025)

Summary: Extends the advanced industry investment tax credit program through 2031 with modified eligibility requirements.

Fiscal Impact: None.

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HB25-1207: Pet Ownership Residential Housing Structures

Sponsors: J. Mabrey (D) | M. Duran (D) / F. Winter (D) | T. Exum (D)

Status: Governor Signed (5/21/2025)

Summary: Expands pet ownership rights in residential housing, including affordable housing units.

Fiscal Impact: None.

HB25-1247: County Lodging Tax Expansion

Sponsors: K. Stewart (D) | K. McCormick (D) / D. Roberts (D) | C. Simpson (R)

Status: Governor Signed (5/21/2025)

Summary: Expands county lodging tax rates and allowed uses of revenue.

Fiscal Impact: None.

HB25-1274: Healthy School Meals for All Program

Sponsors: L. Garcia (D) / D. Michaelson Jenet (D) | K. Wallace

Status: Governor Signed (5/23/2025)

Summary: Revises refund donation mechanisms to support school meal programs.

Fiscal Impact: \$19,684 from the General Fund in FY26-27 for GenTax programming.

HB25-1299: Animal Protection Fund Voluntary Contribution

Sponsors: M. Duran (D) | R. Armagost (R) / D. Roberts (D) | R. Pelton (R)

Status: Governor Signed (5/20/2025)

Summary: Creates a voluntary contribution option for the animal protection fund.

Fiscal Impact: \$11,606 in FY25-26 and \$8,702 ongoing from the Animal Protection Fund for GenTax programming, data analysis, and reporting.

HB25-1311: Deductions for Net Sports Betting Proceeds

Sponsors: J. McCluskie (D) | M. Soper (R) / D. Roberts (D)

Status: Governor Signed (5/21/2025)

Summary: Allows deductions on certain proceeds for sports betting operations.

Fiscal Impact: \$17,135 from the Sports Betting Fund in FY25-26 for GenTax programming.

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HB25-1335: Tax Credit Availability

Sponsors: E. Sirota (D) | R. Taggart (R) / J. Bridges (D) | B. Kirkmeyer (R)

Status: Governor Signed (5/23/2025)

Summary: Modifies availability and procedures for various tax credits.

Fiscal Impact: None.

Executive Director's Office

SB25-144: Change Paid Family Medical Leave Insurance Program

Sponsors: F. Winter (D) | J. Bridges (D) / J. Willford (D) | Y. Zokaei (D)

Status: Governor Signed (5/21/2025)

Summary: Extends paid family leave for NICU cases and modifies program premium rates.

Fiscal Impact: None.

SB25-206: 2025-26 Long Appropriations Bill

Sponsors: J. Bridges (D) / S. Bird (D)

Status: Governor Signed (4/23/2025)

Summary: Annual budget bill that includes funding for Department of Revenue operations and initiatives.

Fiscal Impact: N/A

SB25-295: Transfer Proposition KK Money ARPA Cash Fund

Sponsors: J. Amabile (D) | J. Bridges (D) / S. Bird (D) | E. Sirota (D)

Status: Governor Signed (5/20/2025)

Summary: Transfers ARPA funds for infrastructure and administrative costs.

Fiscal Impact: None.

HB25-1061: Community Schoolyards Grant Program

Sponsors: R. Taggart (R) | J. Bacon (D) / J. Amabile (D) | B. Kirkmeyer (R)

Status: Governor Signed (5/23/2025)

Summary: Creates a grant program for community schoolyards, offering funding for planning and construction.

Fiscal Impact: None.

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HB25-1130: Labor Requirements for Government Construction Projects

Sponsors: M. Carter (D) | M. Duran (D) / J. Danielson (D) | C. Kolker (D)

Status: Governor Signed (5/20/2025)

Summary: Revises labor requirements for government construction projects, emphasizing apprenticeship programs.

Fiscal Impact: None.

HB25-1153: Statewide Government Language Access Assessment

Sponsors: E. Velasco (D) | J. Joseph (D) / I. Jodeh (D)

Status: Governor Signed (5/20/2025)

Summary: Requires assessment of language access needs in state agencies to improve services.

Fiscal Impact: Minimal.

Marijuana Enforcement Division (MED)

HB25-1209: Marijuana Regulation Streamline

Sponsors: W. Lindstedt (D) | J. Willford (D) / J. Gonzales (D) | R. Rodriguez (D)

Status: Governor Signed (5/23/2025)

Summary: Modernizes marijuana labeling, testing, and packaging requirements.

Fiscal Impact: (\$25,883) from the Marijuana Cash Fund for reduced mailing costs.

Liquor Enforcement Division (LED)

SB25-072: Regulation of Kratom

Sponsors: K. Mullica (D) | B. Pelton (R) / M. Lindsay (D) | M. Soper (R)

Status: Governor Signed (5/23/2025)

Summary: Establishes regulations for kratom product manufacturing and sales.

Fiscal Impact: None.

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SB25-274: Amend Delivery Requirements Wine Direct Shipping

Sponsors: R. Rodriguez (D) | P. Lundein (R) / W. Lindstedt (D) | A. Hartsook (R)

Status: Governor Signed (5/20/2025)

Summary: Updates compliance rules for wine shippers.

Fiscal Impact: None.

Firearms Dealer Division (FDD)

SB25-003: Semiautomatic Firearms & Rapid-Fire Devices

Sponsors: T. Sullivan (D) | J. Gonzales (D) / A. Boesenecker (D) | M. Froelich (D)

Status: Governor Signed (4/10/2025)

Summary: Establishes new regulations for semiautomatic firearms and safety requirements.

Fiscal Impact: Minimal.

SB25-034: Voluntary Do-Not-Sell Firearms Waiver

Sponsors: C. Kipp (D) / A. Boesenecker (D) | J. Jackson (D)

Status: Governor Signed (5/20/2025)

Summary: Creates voluntary firearms purchase restriction system.

Fiscal Impact: None.

SB25-205: Firearm Serial Number Check Request Procedure

Sponsors: N. Hinrichsen (D) / C. Espenoza (D) | W. Lindstedt (D)

Status: Governor Signed (5/20/2025)

Summary: Creates process for voluntary firearm serial number verification.

Fiscal Impact: None.

HB25-1133: Requirements for Sale of Firearms Ammunition

Sponsors: M. Duran (D) | L. Gilchrist (D) / J. Amabile (D) | C. Kipp (D)

Status: Governor Signed (4/10/2025)

Summary: Creates new requirements for ammunition sales including age restrictions and delivery regulations.

Fiscal Impact: None.

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HB25-1238: Gun Show Requirements

Sponsors: J. Joseph (D) | S. Camacho (D) / C. Kipp (D) | J. Danielson (D)

Status: Governor Signed (4/10/2025)

Summary: Establishes new requirements for gun show operations and vendors.

Fiscal Impact: None.

Auto Industry Division (AID)

SB25-075: License to Sell Vehicles Criminal Offense

Sponsors: J. Gonzales (D) / C. Espenoza (D) | J. Bacon (D)

Status: Governor Signed (5/23/2025)

Summary: Reduces criminal history review period for vehicle sales licenses.

Fiscal Impact: None.

Natural Medicine Division (NMD)

SB25-297: Implementation of Colorado Natural Medicine Initiative

Sponsors: M. Ball (D) / L. Feret (D)

Status: Governor Signed (5/21/2025)

Summary: Implements provisions of the Colorado Natural Medicine Initiative.

Fiscal Impact: None.

Lottery Division

HB25-1215: Redistribution of Lottery Fund

Sponsors: R. Taggart (R) | J. Joseph (D) / J. Bridges (D) | B. Kirkmeyer (R)

Status: Governor Signed (5/21/2025)

Summary: Adjusts distribution of lottery funds among various state programs and funds.

Fiscal Impact: None.

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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