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COLORADO SALES TAX COLLECTIONS DURING 1948

THE CALENDAR YEAR AND THE JUNE, SEPTEMBER AND DECEMBER QUARTERS

THE YEAR 1948 CLOSED WITH A VOLUME OF RETAIL TRADE ACTIVITY KEPT AT A VERY HIGH LEVEL IN COLORADO. BECAUSE OF WAGE RATE INCREASES, REDUCTION IN FEDERAL INCOME TAX RATES, HIGH INCOMES AND PRODUCTION, THE CONSUMER PURCHASES CONTINUED TO INCREASE DURING THE YEAR. ALTHOUGH A DECLINING TENDENCY IN THE UPWARD TREND IN RETAIL SALES OCCURRED IN THE FIRST AND FINAL QUARTERS, A BETTER BALANCE BETWEEN THE DEMAND AND SUPPLY BEGAN TO EMERGE.

THESE EXPANSIONARY FORCES WERE REFLECTED IN THE ALL-TIME HIGH GROSS SALES REPORTED ON THE 1948 STATE SALES TAX RETURNS OVER THE PREVIOUS PEAK LEVELS. THE SALES AMOUNTED TO \$2.6 BILLIONS, OR 11 PER CENT ABOVE 1947 AND 44 PER CENT ABOVE 1946.

SALES TAX COLLECTIONS REACH ALL-TIME HIGH.— THE MODERATE RISE IN RETAIL TRADE IN THE STATE DURING 1948 IS EVIDENCED IN THE SALES TAX YIELD. ALTHOUGH THE COLLECTIONS TOTALING \$24,267,385 ESTABLISHED A NEW ALL-TIME HIGH, THEY WERE JUST 11.4 PER CENT GREATER THAN 1947 BUT 37.3 PER CENT ABOVE 1946. THE ALL-COUNTY TOTAL OF \$17.8 MILLION COLLECTED BY THE INDEPENDENT RETAILERS EXCEEDED LAST YEAR BY 10.6 PER CENT, WHILE THE CHAIN STORES ROSE 16.5 PER CENT AND THE FOREIGN CORPORATIONS 9.7 PER CENT. THESE MULTIPLE OUTLETS COLLECTED NEARLY \$6.5 MILLION.

SIGNIFICANTLY, THE 1948 SALES TAX COLLECTIONS FOR THE MARCH, JUNE AND SEPTEMBER QUARTERS OVER THEIR CORRESPONDING ONES OF 1947 WERE EACH SUSTAINED AT GAINS OF ALMOST 15 PER CENT BUT THE DECEMBER QUARTER DROPPED TO A 3 PER CENT GAIN. IN CONTRAST THE CHAIN STORES MADE THEIR GREATEST ADVANCE IN THE SEPTEMBER QUARTER OF 28 PER CENT BUT DROPPED TO A VERY MODEST 5.5 PER CENT GAIN IN DECEMBER, WHILE THE FOREIGN CORPORATIONS ROSE TO 39.4 PER CENT IN JUNE BUT REGISTERED A 5.4 PER CENT LOSS IN THE FINAL QUARTER.

COUNTY COLLECTIONS ADVANCE TO HIGHER LEVELS.— THE FLUCTUATIONS IN COUNTY SALES TAX COLLECTIONS MADE BY THE INDEPENDENT RETAILERS IN THE 1948 YEAR WITH THE PER CENT CHANGES FROM 1947 ARE PRESENTED IN TABLES 1 AND 3 AND ON THE STATE MAP. ALL BUT FOUR OF THE 63 COUNTIES REPORTED GAINS IN THE 1948 COLLECTIONS AS COMPARED WITH 1947 WITHIN A RANGE OF 1.1 PER CENT FOR TELLER TO 33.9 PER CENT FOR MONTEZUMA. SAN JUAN, OURAY, SUMMIT AND MINERAL, WHICH CONTRIBUTE A RELATIVELY SMALL SHARE TO THE STATE TOTAL, REGISTERED LOSSES UNDER 10 PER CENT. THE CITY AND COUNTY OF DENVER CONTRIBUTING 40 PER CENT INCREASED 6.1 PER CENT. IT IS NOTED IN TABLE 1 THAT 30 COUNTIES, OR 44 PER CENT OF THE TOTAL NUMBER OF COUNTIES, RECORDED GAINS WITHIN A SPREAD OF 5 TO 15 PER CENT AND THAT THEY COLLECTED 69 PER CENT OF THE TAX. A REVIEW OF THE MAP REVEALS THAT THE LARGER AND SMALLER ADVANCES ARE WELL SCATTERED OVER THE STATE.

COMPARISON OF THE DISTRIBUTION OF THE PERCENTAGE CHANGES FOR THREE QUARTERS OVER THEIR LIKE PERIODS OF 1947 IN TABLE 2 DISCLOSES THAT THE RANGE OF GAINS WAS HIGHER FOR JUNE AND SEPTEMBER WITH BUT 5 COUNTIES RECORDING LOSSES AND CONTRIBUTING LESS THAN ONE PER CENT OF THE ALL COUNTY TOTAL. SOME REVERSAL IN RETAIL BUSINESS ACTIVITY APPEARED IN THE DECEMBER QUARTER AS THE PERCENTAGE GAINS DROPPED TO LOWER LEVELS AND BESIDES NEARLY ONE-FOURTH OF THE COUNTIES COLLECTING \$384 THOUSAND, OR 11 PER CENT OF THE TOTAL, SHOWED DECREASES RANGING CHIEFLY UNDER 10 PER CENT.

TABLE 1. PERCENTAGE CHANGE IN COUNTY SALES TAX COLLECTIONS
1948 CALENDAR YEAR COMPARED WITH LIKE PREVIOUS YEAR

PER CENT CHANGE IN COLLECTIONS: 1948 FROM 1947	NUMBER OF COUNTIES	% OF TOTAL NUMBER OF COUNTIES	% OF TOTAL COLLECTIONS
INCREASES:			
Above 20.0%	9	14.3	5.7
15.1- 20.0%	17	27.0	24.4
10.1- 15.0%	15	23.8	14.1
5.1- 10.0%	15	23.8	55.3
.1- 5.0%	3	4.8	.2
DECREASES:			
.1- 10.0%	4	6.3	.3
TOTAL	63	100.0	100.0

TABLE 2. PERCENTAGE CHANGE IN COUNTY SALES TAX COLLECTIONS:
1948 JUNE, SEPTEMBER AND DECEMBER QUARTERS COMPARED WITH 1947 LIKE PERIODS

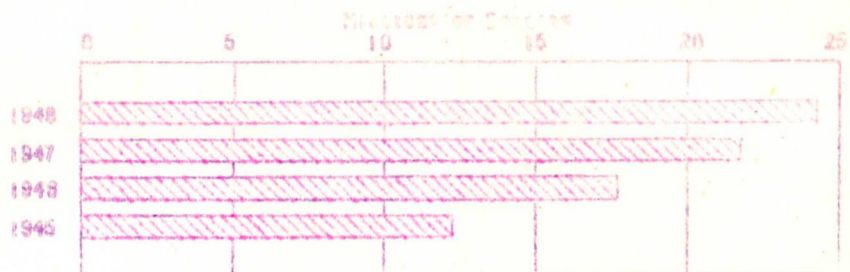
1948 JUNE QUARTER			1948 SEPTEMBER QUARTER		1948 DECEMBER QUARTER		
PER CENT CHANGE IN COLLECTIONS 1948 FROM 1947	NUMBER OF COUNTIES	% OF TOTAL NUMBER OF COUNTIES	NUMBER OF COUNTIES	% OF TOTAL NUMBER OF COUNTIES	PER CENT CHANGE IN COLLECTIONS 1948 FROM 1947	NUMBER OF COUNTIES	% OF TOTAL NUMBER OF COUNTIES
INCREASES:					INCREASES:		
Above 30.0%	8	12.7	5	7.9	Above 20.0%	6	9.5
20.1- 30.0%	8	12.7	15	23.8	10.1- 20.0%	13	20.6
10.1- 20.0%	25	39.7	27	42.9	.1- 10.0%	30	47.7
.1- 10.0%	17	27.0	11	17.5			
DECREASES:					DECREASES:		
.1- 20.0%	5	7.9	5	7.9	.1- 35.0%	14	22.2
.1- 10.0%							
TOTAL	63	100.0	63	100.0		63	100.0

COLLECTIONS FROM RETAIL BUSINESSES CONTINUE UPWARD.— The slackening in the upward movement of sales tax collections by types of business is evident in the 1948 year compared with the record peaks established in 1947. The rates of gains for the respective businesses over 1947 were substantially lower than those over 1946. The changes in the volume of tax dollars and the percentage rates of increases or decreases by business classes and individual lines of retail trade are presented in the accompanying chart and tables 7 to 14. The effect of the inflationary forces in the postwar period is indicated in the upper panel of the chart. A marked tapering off in the 1948 year's advance in collections in comparison with the immediate prior years is noticed.

The percentage variations in the tax collected by 19 lines of retail trade in 1948 against 1947 are pictured in the lower panel of the chart. Among the top-ranking stores in gains the non-durable goods line predominated with farm implements and machinery leading with 38 per cent followed by building material dealers, automobile, bicycle and aircraft stores and electrical appliance and service outlets up 20 per cent or more. In contrast, the tax yield from the non-durable goods lines such as grocery, and meat markets, dry goods, clothing, drug and general merchandise stores and filling and service stations increased from 4 to 10 per cent or slightly more. Then the restaurants, cafeteria and taverns remained almost unchanged, while department and jewelry stores recorded losses under 3 per cent.

RECENT CHANGES IN SALES TAX COLLECTIONS CALENDAR YEAR 1948

THE ALL-TIME HIGH COLLECTIONS IN 1948 ROSE MODERATELY FROM THE ESTABLISHED RECORD PEAK OF 1947

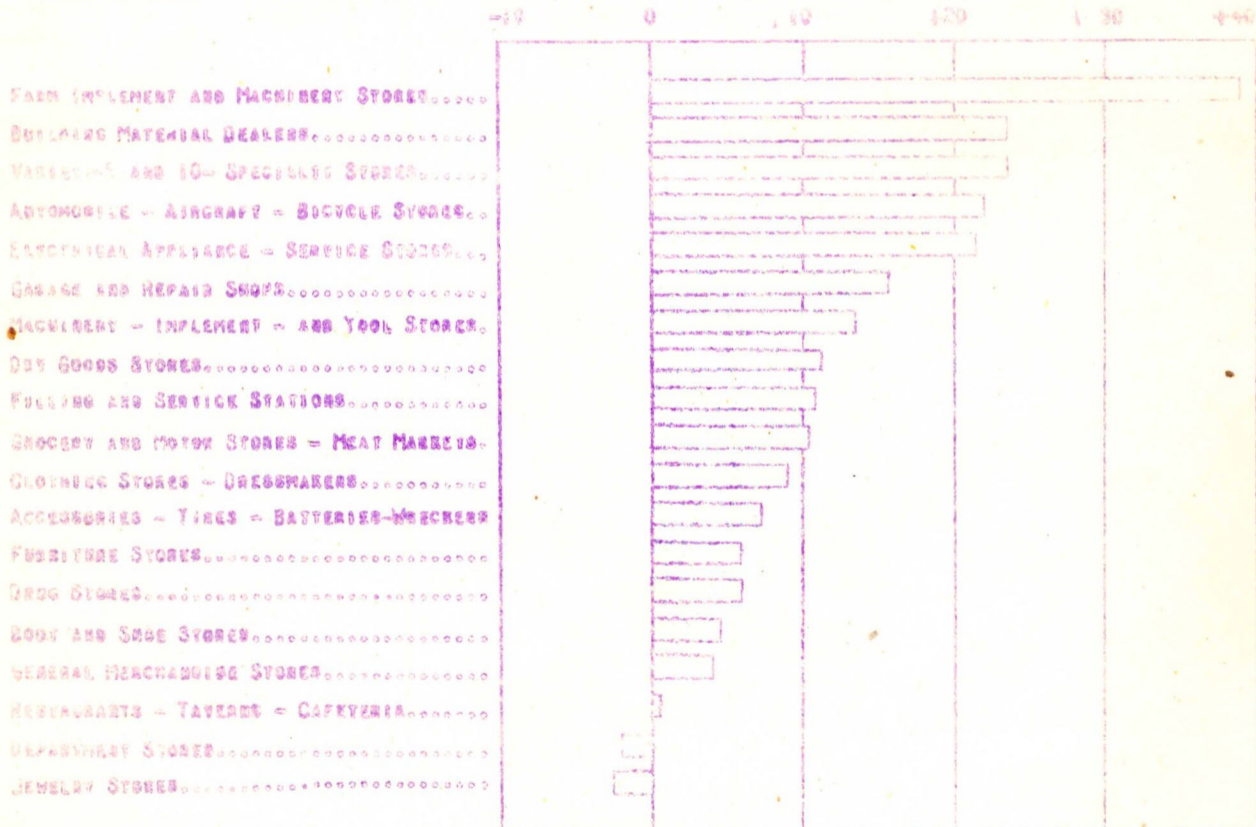


FARM IMPLEMENT AND MACHINE STORES SCORED THE LARGEST GAIN OF 30 PER CENT FROM LAST YEAR AND RESTAURANTS, TAVERNS AND CAFETERIA OUTLETS THE LEAST INCREASE OF LESS THAN ONE PER CENT.

JEWELRY AND DEPARTMENT STORES DROPPED SLIGHTLY BELOW THE 1947 COLLECTIONS.

SELECTED LINE OF RETAIL TRADE

Percentage Change, 1948 from 1947



IN TABLE 7 IT IS OBSERVED THAT ALL OF THE ELEVEN BUSINESS CLASSES REGISTERED RISES IN TAX REVENUE FROM A LOW OF 4 PER CENT FOR FARM AND GARDEN PRODUCE TO A TOP OF 24 PER CENT FOR PUBLIC UTILITIES OVER 1947 COMPARED WITH AN AVERAGE OF 11 PER CENT FOR ALL TRADES. HOWEVER, GENERAL MERCHANDISE, APPAREL AND FURNITURE GROUPS SUSTAINED LEVELS SOMEWHAT BELOW THE ALL CLASS AVERAGE. OCCASIONAL AUTO SALES SHOWED A SMALL LOSS. A MORE PRONOUNCED DOWNTURN IS DISCLOSED FOR THE DENVER INDEPENDENT RETAILERS. IN THE MAIN, LOWER RATES OF GAINS FOR MOST OF THE CLASSES EXCLUSIVE OF MANUFACTURING, TRADING OR JOBBING, LUMBER AND BUILDING AND PUBLIC UTILITY WERE RECORDED. THE MAJOR FOOD GROUP DISPLAYED A SLIGHT LOSS.

IT WILL BE FURTHER OBSERVED IN TABLE 7 THAT THE COLLECTION GAINS OF THE 1948 YEAR OVER 1946 VARIED FROM TWO TO THREE TIMES GREATER FOR MOST OF THE CLASSES THAN THOSE FOR 1948 FROM 1947.

SEASONAL VARIATIONS IN COLLECTIONS.— THE VARIED CHANGES IN CONSUMER BUYING ARE MORE SHARPLY SHOWN IN THE QUARTERLY SALES TAX COLLECTIONS BY TYPES OF BUSINESS. THE TRENDS FOR THE STATE AND THE INDEPENDENT OUTLETS OF DENVER FOR THE LAST THREE QUARTERS OF 1948 AS COMPARED WITH THEIR LIKE PERIODS OF 1946 AND 1947 ARE FOUND IN TABLES 9 TO 14. FOR THE STATE THE 1948 JUNE QUARTER TOTALING \$5.8 MILLIONS ROSE 15 PER CENT ABOVE 1947 AND 42 PER CENT ABOVE 1946. THE SEPTEMBER QUARTER YIELDING \$6.6 MILLIONS ROSE TO 15 PER CENT FROM 1947 AND TO 37 PER CENT FROM 1946. BUT A MARKED DOWN TREND IN THE TAX YIELD RATE OF GAIN WAS RECORDED FOR DECEMBER. THE \$6.2 MILLION COLLECTED WAS UP BUT 3 PER CENT AND 25 PER CENT FROM THE RESPECTIVE FORMER CORRESPONDING PERIODS.

CONSIDERED BY BUSINESS CLASSIFICATION FOR THE STATE MUCH LESSER INCREASES WERE MADE FOR THE BULK OF THE GROUPS IN DECEMBER 1948 OVER 1947 THAN WERE REGISTERED IN JUNE AND SEPTEMBER. AND BESIDES IN DECEMBER SMALL LOSSES APPEARED IN THE GENERAL MERCHANDISE AND FURNITURE CLASSES AND A SIZABLE ONE FOR OCCASIONAL AUTO SALES. THE PERCENTAGE RATES OF GAIN IN THE THREE QUARTERS FROM THEIR LIKE FORMER PERIODS FOR FOOD, GENERAL MERCHANDISE AND APPAREL GROUPS, WHICH ACCOUNT FOR NEARLY ONE-HALF OF THE TOTAL REVENUE, WERE SUBSTANTIALLY LOWER THAN FOR THE REMAINING GROUPS.

THE FLUCTUATING GAINS OR LOSSES IN THE COLLECTIONS MADE BY SEPARATE SELECTED LINES OF RETAIL TRADE IN THESE 1948 QUARTERS FROM THE COMPARED PERIODS ARE DEMONSTRATED IN TABLES 10, 12 AND 14. MODERATE TO HIGH LEVELS IN COLLECTIONS WERE SUSTAINED FOR MOST OF THE LINES IN JUNE AND SEPTEMBER, WHILE LOSSES APPEARED IN SEVERAL LINES IN DECEMBER. NOTABLE, TOO, WAS THE LEVELING OFF TENDENCY IN THE FOOD, GENERAL MERCHANDISE AND CLOTHING LINES. THE EFFECT OF THE LARGE UNSATISFIED DEMANDS IN THE DURABLE-GOODS LINES WAS APPARENT IN THE SHARP INCREASES IN THE AUTOMOTIVE, LUMBER AND BUILDING AND ELECTRICAL APPLIANCE STORES. THE PUBLIC UTILITY MAINTAINED A MUCH HIGHER THAN AVERAGE GAIN IN THE 1948 QUARTERS.

IN COMPARISON, THE LIKE SEPARATE LINES OF RETAIL TRADE IN DENVER RECORDED LESSER GAINS AND GREATER LOSSES IN THE SALES TAX COLLECTION IN THESE PERIODS FOR MOST OF THE LINES. IN THE DECEMBER QUARTER TWO-THIRDS OF THESE STORES SUFFERED DECLINES FROM 1947 WITH THE LARGEST DECREASES OF 15 PER CENT OR SLIGHTLY LESS FOR THE FILLING AND SERVICE STATIONS, JEWELRY AND FURNITURE STORES.

RETAIL OUTLET GROWTH.— THE NUMBER OF OPERATING RETAIL TRADE OUTLETS COLLECTING THE SALES TAX IN COLORADO CONTINUED TO EXPAND IN THE 1948 YEAR BUT AT A LESSENER PACE. THE INVENTORY AVERAGE NUMBER OF 30,416 FOR THIS YEAR EXCEEDED FOR THE FIRST TIME THE RECORD HIGH LEVELS OF ALMOST 29,000 ATTAINED IN THE PREWAR YEARS. THESE FIGURES INCLUDE THE INDEPENDENTS AND SEPARATE BRANCHES OF THE CHAIN STORES AND FOREIGN CORPORATIONS. THE 1948 OUTLETS WERE GREATER BY 3,290 FROM 1946 AND 1,488 FROM 1947. THIS REDUCED RATE IN NET GROWTH EMERGING IN 1948 IS INDICATIVE OF THE SLACKENING TREND THAT BECAME APPARENT IN THE RETAIL BUSINESS ACTIVITY.

THE MULTIPLE UNITS OF THE CHAINS AND FOREIGN CORPORATIONS FOLLOWED CLOSELY THE GROWTH PATTERN MADE BY THE INDEPENDENTS FOR THE TWO RESPECTIVE YEARLY COMPARISONS.

THE CHANGES IN THE MONTHLY AVERAGE NUMBER OF OUTLETS REPORTING THE TAX FOR THE DIFFERENT BUSINESSES FOR THE STATE AND DENVER COUNTY ARE OBSERVED IN TABLE 7 AND FOR THE SELECTED SEPARATE LINES OF TRADE IN TABLE 8. MUCH LARGER INCREASES OCCURRED BETWEEN 1946 AND 1948 THAN BETWEEN 1947 AND 1948 FOR ALL GROUPS EXCEPT PUBLIC UTILITY FOR THE STATE. IN CONTRAST, THE RANGES IN THE NUMBER OF REPORTING DENVER INDEPENDENT OUTLETS FOR THE DIFFERENT TRADES WERE CONSIDERABLY NARROWER BETWEEN THESE GIVEN YEARS.

THE SEASONAL VARIATIONS FOR THESE OUTLETS BY BUSINESS CLASSES AND INDIVIDUAL TRADES FOR THE LAST THREE QUARTERS OF 1946-1948 MAY BE STUDIED IN TABLES 9 - 14.

BY EDNA BIGELOW
STATISTICIAN

MAY 2, 1949

TABLE 3.-- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY
COUNTIES AND FOR THE STATE: CALENDAR YEARS, 1947 AND 1948

Co. No.	COUNTY	MONTHLY AVERAGE NUMBER OF RETURNS		COLLECTIONS FOR YEARS		% CHANGE IN COLLECTIONS 1948 FROM 1947
		1947	1948	1947	1948	
1	DENVER	7,781	7,784	6,686,735	7,093,524	+ 6.1
2	PUEBLO	1,534	1,549	889,415	1,026,953	+ 15.5
3	WELD	1,286	1,320	714,794	836,917	+ 17.1
4	EL PASO	1,591	1,594	1,030,144	1,122,847	+ 9.0
5	LAS ANIMAS	622	629	199,411	209,954	+ 5.3
6	LARIMER	1,052	1,072	521,945	592,025	+ 13.4
7	BOULDER	932	989	520,936	601,172	+ 15.4
8	MESA	794	826	474,303	510,157	+ 7.6
9	OTERO	602	600	283,908	319,759	+ 12.6
10	ARAPAHOE	794	770	448,921	503,684	+ 12.2
11	JEFFERSON	836	916	392,944	454,322	+ 15.6
12	ADAMS	552	655	234,721	292,794	+ 24.7
13	LOGAN	374	369	219,850	242,540	+ 10.3
14	FREMONT	472	468	160,328	172,934	+ 7.9
15	MORGAN	404	405	230,293	266,301	+ 15.6
16	HUERFANO	282	288	80,974	93,539	+ 15.5
17	PROVERS	348	372	203,433	260,656	+ 28.1
18	DELTA	399	409	174,211	196,432	+ 12.8
19	YUMA	268	268	129,465	140,443	+ 8.5
20	LA PLATA	332	336	168,777	192,836	+ 14.3
21	MONTROSE	279	274	133,275	154,713	+ 16.1
22	BACA	184	193	101,475	121,802	+ 20.0
23	RIO GRANDE	270	260	126,716	142,953	+ 12.8
24	GARFIELD	303	319	131,736	154,154	+ 17.0
25	CONEJOS	169	166	54,047	62,684	+ 16.0
26	KIT CARSON	227	225	116,207	135,343	+ 16.5
27	WASHINGTON	162	151	66,502	72,105	+ 8.4
28	ROUTT	244	235	90,963	107,036	+ 17.7
29	BENT	154	155	61,645	79,414	+ 28.8
30	ALAMOSA	241	230	132,033	145,635	+ 10.3
31	CHAFFEE	272	264	90,446	97,134	+ 7.4
32	MONTEZUMA	237	244	111,569	149,422	+ 33.9
33	LINCOLN	171	164	89,877	105,259	+ 17.1
34	ELBERT	111	106	29,850	34,148	+ 14.4
35	SAGUACHE	126	122	42,418	51,802	+ 22.1
36	CROWLEY	105	102	40,755	47,384	+ 16.3
37	PHILLIPS	148	151	88,987	95,053	+ 6.8
38	COSTILLA	97	95	21,792	24,138	+ 10.8
39	SEDGWICK	128	132	66,239	70,583	+ 6.6
40	GUNNISON	176	179	62,509	75,430	+ 20.7

TABLE 3.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES
AND FOR THE STATE: CALENDAR YEARS, 1947 AND 1948

Co. No.	COUNTY	MONTHLY AVERAGE NUMBER OR RETURNS		COLLECTIONS FOR YEARS		% CHANGE IN COLLECTIONS 1948 FROM 1947
		1947	1948	1947	1948	
41	LAKE	132	133	61,827	67,994	+ 9.9
42	MOFFAT	194	189	104,731	115,245	+ 10.0
43	TELLER	123	120	30,379	30,703	+ 1.1
44	EAGLE	120	126	34,555	39,547	+ 14.4
45	KIOWA	71	74	27,512	35,871	+ 30.4
46	CHEYENNE	83	87	36,917	46,013	+ 24.6
47	DOUGLAS	83	80	27,669	30,621	+ 10.7
48	ARCHULETA	53	58	23,109	26,210	+ 13.4
49	RIO BLANCO	151	160	68,360	81,064	+ 18.6
50	SAN MIGUEL	68	68	20,638	22,671	+ 9.8
51	CLEAR CREEK	122	124	39,133	42,982	+ 9.8
52	CUSTER	49	50	9,451	10,601	+ 12.2
53	GRAND	169	172	62,804	72,627	+ 15.6
54	PARK	78	78	17,837	20,863	+ 17.0
55	SAN JUAN	41	38	15,590	14,513	- 6.9
56	OURAY	62	59	19,760	18,022	- 8.8
57	PITKIN	50	50	15,991	17,781	+ 11.2
58	DOLORES	58	56	17,682	22,834	+ 29.1
59	JACKSON	59	64	18,927	20,141	+ 6.4
60	GILPIN	36	33	5,795	6,060	+ 4.6
61	SUMMIT	49	46	8,880	8,691	- 2.1
62	MINERAL	33	30	7,119	6,952	- 2.3
63	HINSDALE	18	17	1,837	1,891	+ 2.9
COUNTY TOTAL		26,961	27,298	16,101,050	17,815,878	+ 10.6
70	CHAIN STORES	160	171	3,375,326	3,931,516	+ 16.5
80	FOREIGN CORP.	348	368	2,292,634	2,515,231	+ 9.7
90	CONCESSIONERS	17	25	4,028	3,910	- 2.9
95	TRANS. CONC.	15	14	1,116	851	- 2.4
STATE TOTAL		27,501	27,876	21,774,154	24,267,385	+ 11.4
COUNTY TOTAL LESS DENVER COUNTY		19,180	19,514	9,414,315	10,722,354	+ 13.9

TABLE 4.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES
AND FOR THE STATE: JUNE QUARTERS, 1947 AND 1948

Co. No.	COUNTY	QUARTERLY AVG. NUMBER OF RETURNS FILED		COLLECTIONS		% CHANGE IN COLLECTIONS
		JUNE 1947	JUNE 1948	JUNE 1947	JUNE 1948	JUNE 1948 FROM JUNE 1947
1	DENVER	7,712	7,831	1,607,026	1,734,803	+ 8.0
2	PUEBLO	1,452	1,557	211,671	248,683	+ 17.5
3	WELD	1,196	1,302	161,097	200,500	+ 24.4
4	EL PASO	1,505	1,569	237,473	255,132	+ 7.4
5	LAS ANIMAS	611	639	47,995	50,441	+ 5.1
6	LARIMER	975	1,022	118,981	135,141	+ 13.6
7	BOULDER	900	1,049	125,672	144,305	+ 14.8
8	MESA	749	839	114,791	127,528	+ 11.1
9	OTERO	558	590	66,671	77,802	+ 16.7
10	ARAPAHOE	853	783	115,444	123,092	+ 6.6
11	JEFFERSON	815	916	89,896	111,652	+ 24.2
12	ADAMS	637	667	55,601	70,360	+ 26.5
13	LOGAN	368	357	54,285	58,933	+ 8.6
14	FREMONT	472	445	39,240	41,105	+ 4.8
15	MORGAN	385	400	54,666	65,433	+ 19.7
16	HUERFANO	289	300	19,050	20,821	+ 9.3
17	PROWERS	325	373	44,877	64,476	+ 43.7
18	DELTA	393	418	41,336	48,348	+ 17.0
19	YUMA	256	266	31,626	34,845	+ 10.2
20	LA PLATA	312	346	39,851	45,959	+ 15.3
21	MONTROSE	257	268	30,586	36,853	+ 20.5
22	BACA	175	188	21,483	27,774	+ 29.3
23	RIO GRANDE	274	253	29,746	33,033	+ 11.0
24	GARFIELD	295	315	30,272	34,018	+ 12.4
25	CONEJOS	161	161	12,535	13,644	+ 8.8
26	KIT CARSON	228	216	26,977	32,747	+ 21.4
27	WASHINGTON	144	154	14,655	17,459	+ 19.1
28	ROUTT	239	230	20,784	22,655	+ 9.0
29	BENT	151	147	13,921	17,596	+ 26.4
30	ALAMOSA	229	234	31,196	33,674	+ 7.9
31	CHAFFEE	259	261	21,410	22,668	+ 5.9
32	MONTUZUMA	240	241	25,957	34,796	+ 34.1
33	LINCOLN	168	159	20,888	24,053	+ 15.2
34	ELBERT	112	109	6,774	8,950	+ 32.1
35	SAGUACHE	117	129	9,155	12,445	+ 35.9
36	CROWLEY	97	100	9,301	12,301	+ 32.3
37	PHILLIPS	149	158	20,341	23,486	+ 15.5
38	COSTILLA	98	91	5,102	5,361	+ 5.1
39	SEDGWICK	128	130	14,852	16,942	+ 14.1
40	GUNNISON	175	178	13,641	15,866	+ 16.3

TABLE 4.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES AND FOR THE STATE: JUNE QUARTERS, 1947 AND 1948

Co. No.	COUNTY	QUARTERLY AVG. NUMBER OF RETURNS FILED		COLLECTIONS		% CHANGE IN COLLECTIONS JUNE 1948 FROM JUNE 1947
		JUNE 1947	JUNE 1948	JUNE 1947	JUNE 1948	
41	LAKE	133	141	15,122	16,813	+ 11.2
42	MOFFAT	209	217	24,672	28,099	+ 13.9
43	TELLER	121	110	6,855	6,999	+ 2.1
44	EAGLE	113	132	7,913	9,371	+ 18.4
45	KIOWA	70	72	5,927	8,607	+ 45.2
46	CHEYENNE	86	89	8,447	10,811	+ 28.0
47	DOUGLAS	79	77	6,100	6,904	+ 13.2
48	ARCHULETA	43	58	5,115	5,365	+ 4.9
49	RIO BLANCO	148	151	16,208	18,642	+ 15.0
50	SAN MIGUEL	68	75	4,681	5,433	+ 16.1
51	CLEAR CREEK	119	111	8,125	7,989	- 1.7
52	CUSTER	50	48	2,187	2,440	+ 11.6
53	GRAND	152	154	12,138	13,786	+ 13.6
54	PARK	78	72	3,840	4,137	+ 7.7
55	SAN JUAN	43	36	3,712	3,028	- 18.4
56	OURAY	63	59	4,984	4,165	- 16.4
57	PITKIN	43	48	3,444	3,787	+ 10.0
58	DOLORES	55	56	3,927	5,338	+ 36.0
59	JACKSON	56	63	3,929	3,959	+ .8
60	GILPIN	35	26	890	897	+ .8
61	SUMMIT	47	44	1,826	1,567	- 14.2
62	MINERAL	30	28	1,418	1,239	- 12.6
63	HINSDALE	9	9	138	186	+ 34.8
ALL COUNTY TOTAL		26,309	27,267	3,808,423	4,275,242	+ 12.3
70	CHAIN STORES	156	167	807,654	915,325	+ 13.3
80	FOREIGN CORP.	337	369	450,235	627,439	+ 39.4
90	CONCESSIONERS	20	34	563	904	+ 60.6
95	TRANS. CONC.	11	8	258	64	- 75.2
STATE TOTAL		26,833	27,845	5,067,133	5,818,974	+ 14.8
COUNTY TOTAL LESS DENVER COUNTY		18,597	19,436	2,201,397	2,540,439	+ 15.4

TABLE 5.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES
AND FOR THE STATE: SEPTEMBER QUARTERS, 1947 AND 1948

Co. No.	COUNTY	QUARTERLY AVG. NUMBER OF RETURNS FILED		COLLECTIONS		% CHANGE IN COLLECTIONS SEPT. 1948 FROM SEPT. 1947
		SEPT. 1947	SEPT. 1948	SEPT. 1947	SEPT. 1948	
1	DENVER	8,022	8,112	1,723,859	1,858,600	+ 7.8
2	PUEBLO	1,628	1,613	231,730	267,368	+ 15.4
3	WELD	1,329	1,349	190,987	225,436	+ 18.0
4	EL PASO	1,740	1,726	308,149	340,359	+ 10.5
5	LAS ANIMAS	651	650	52,151	56,155	+ 7.7
6	LARIMER	1,170	1,221	160,014	183,888	+ 15.0
7	BOULDER	1,011	1,046	137,570	164,499	+ 19.6
8	MESA	833	868	118,098	135,773	+ 15.0
9	OTERO	654	627	72,047	85,533	+ 17.4
10	ARAPAHOE	762	822	112,307	139,295	+ 24.0
11	JEFFERSON	890	999	117,203	132,936	+ 13.4
12	ADAMS	559	681	66,542	81,354	+ 22.3
13	LOGAN	373	389	58,418	65,918	+ 12.8
14	FREMONT	529	517	43,226	47,437	+ 9.7
15	MORGAN	424	420	61,928	71,971	+ 16.2
16	HUERFANO	279	290	21,429	24,542	+ 14.5
17	PROWERS	363	390	57,342	75,516	+ 31.7
18	DELTA	400	417	43,810	51,415	+ 17.4
19	YUMA	292	286	36,821	39,620	+ 7.6
20	LA PLATA	351	352	45,658	56,311	+ 23.3
21	MONTROSE	280	279	34,081	40,989	+ 20.3
22	BACA	184	197	29,994	35,443	+ 18.2
23	RIO GRANDE	270	273	33,112	40,782	+ 23.2
24	GARFIELD	324	336	38,034	46,456	+ 22.1
25	CONEJOS	170	179	15,392	19,014	+ 23.5
26	KIT CARSON	232	232	36,040	43,366	+ 20.3
27	WASHINGTON	179	159	19,645	21,310	+ 8.5
28	ROUTT	251	253	25,356	32,213	+ 27.0
29	BENT	150	165	15,695	19,654	+ 25.2
30	ALAMOSA	259	229	34,542	39,594	+ 14.6
31	CHAFFEE	282	274	24,804	28,331	+ 14.2
32	MONTEZUMA	225	247	28,038	43,561	+ 55.4
33	LINCOLN	172	160	27,629	32,630	+ 18.1
34	ELBERT	111	106	8,162	9,180	+ 12.5
35	SAGUACHE	130	119	11,140	13,682	+ 23.8
36	CROWLEY	111	103	10,379	12,096	+ 16.5
37	PHILLIPS	158	151	26,230	26,699	+ 1.8
38	COSTILLA	98	107	5,910	7,105	+ 20.2
39	SEDGWICK	124	132	18,574	19,133	+ 3.0
40	GUNNISON	189	189	18,903	23,026	+ 21.8

TABLE 5.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES
AND FOR THE STATE: SEPTEMBER QUARTERS, 1947 AND 1948

Co. No.	COUNTY	QUARTERLY AVG. NUMBER OF RETURNS FILED		COLLECTIONS		% CHANGE IN COLLECTIONS SEPT. 1948 FROM SEPT. 1947
		SEPT. 1947	SEPT. 1948	SEPT. 1947	SEPT. 1948	
41	LAKE	139	142	16,118	18,153	+ 12.6
42	MOFFAT	205	202	29,136	34,642	+ 18.9
43	TELLER	132	134	9,070	9,485	+ 4.6
44	EAGLE	119	127	9,331	10,707	+ 14.7
45	KIOWA	72	79	8,420	11,210	+ 33.0
46	CHEYENNE	84	89	10,941	14,383	+ 31.5
47	DOUGLAS	88	83	7,902	9,421	+ 19.2
48	ARCHULETA	57	66	7,313	8,363	+ 14.4
49	RIO BLANCO	162	179	18,857	23,122	+ 22.6
50	SAN MIGUEL	71	68	5,806	6,067	+ 4.5
51	CLEAR CREEK	138	143	13,356	15,853	+ 18.7
52	CUSTER	51	57	2,856	3,352	+ 17.4
53	GRAND	200	207	24,370	27,306	+ 12.0
54	PARK	84	85	5,457	6,755	+ 23.8
55	SAN JUAN	49	43	4,204	3,881	- 7.7
56	OURAY	68	64	5,365	5,154	- 3.9
57	PITKIN	63	53	4,857	5,017	+ 3.3
58	DOLORES	55	59	4,496	6,763	+ 50.4
59	JACKSON	61	64	5,839	6,514	+ 11.6
60	GILPIN	45	46	2,658	2,937	+ 12.4
61	SUMMIT	58	49	3,089	3,011	- 2.5
62	MINERAL	42	36	2,658	2,447	- 8.0
63	HINSDALE	29	29	1,130	1,101	- 2.6
ALL COUNTY TOTAL		28,230	28,769	4,324,988	4,893,884	+ 13.2
70	CHAIN STORES	161	176	828,766	1,060,720	+ 28.0
80	FOREIGN CORP.	361	375	572,676	615,459	+ 7.5
90	CONCESSIONERS	40	51	3,041	2,609	- 14.2
95	TRANS. CONC.	20	22	330	277	- 16.1
STATE TOTAL		28,812	29,393	5,729,801	6,572,949	+ 14.7
ALL COUNTY TOTAL LESS DENVER COUNTY		20,208	20,657	2,601,129	3,035,284	+ 16.7

TABLE 6.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES AND FOR THE STATE: DECEMBER QUARTERS, 1947 AND 1948

Co. No.	COUNTY	QUARTERLY AVG. NUMBER OF RETURNS FILED		COLLECTIONS		% CHANGE IN COLLECTIONS DEC. 1948 FROM DEC. 1947
		DEC. 1947	DEC. 1948	DEC. 1947	DEC. 1948	
1	DENVER	7,637	7,351	1,787,469	1,801,099	+ .8
2	PUEBLO	1,527	1,499	244,313	262,028	+ 7.2
3	WELD	1,288	1,254	209,930	211,738	+ .9
4	EL PASO	1,590	1,537	268,733	287,215	+ 6.9
5	LAS ANIMAS	611	592	53,273	52,917	- .7
6	LARIMER	1,066	1,018	140,240	145,971	+ 4.1
7	BOULDER	936	935	142,670	156,729	+ 9.9
8	MESA	806	776	132,562	129,408	- 2.4
9	OTERO	600	601	78,352	84,197	+ 7.5
10	ARAPAHOE	750	738	116,187	129,755	+ 11.7
11	JEFFERSON	856	897	106,648	112,759	+ 5.7
12	ADAMS	591	663	67,977	77,204	+ 13.6
13	LOGAN	377	361	58,459	60,030	+ 2.7
14	FREMONT	455	456	41,751	43,873	+ 5.1
15	MORGAN	394	386	66,519	66,369	- .2
16	HUERFANO	285	279	21,451	25,922	+ 20.8
17	PROWERS	361	351	59,564	63,476	+ 6.6
18	DELTA	404	384	49,661	51,300	+ 3.3
19	YUMA	260	246	33,931	32,640	- 3.8
20	LA PLATA	334	322	46,495	49,875	+ 7.3
21	MONTROSE	281	259	38,978	40,561	+ 4.1
22	BACA	195	195	30,364	34,121	+ 12.4
23	RIO GRANDE	265	250	36,208	38,710	+ 6.9
24	GARFIELD	313	309	36,904	41,035	+ 11.2
25	CONEJOS	163	161	14,602	16,923	+ 15.9
26	KIT CARSON	234	219	30,127	31,340	+ 4.0
27	WASHINGTON	162	130	18,919	17,540	- 7.3
28	ROUTT	243	225	25,798	30,396	+ 17.8
29	BENT	154	149	17,751	25,578	+ 44.1
30	ALAMOSA	242	213	36,919	40,005	+ 8.4
31	CHAFFEE	275	246	23,802	24,825	+ 4.3
32	MONTEZUMA	241	233	33,399	39,579	+ 18.5
33	LINCOLN	186	171	24,665	26,208	+ 6.3
34	ELBERT	132	102	12,868	8,440	- 34.4
35	SAGUACHE	114	122	8,831	14,854	+ 68.2
36	CROWLEY	100	102	11,878	12,090	+ 1.8
37	PHILLIPS	152	145	24,909	22,704	- 8.9
38	COSTILLA	94	84	6,077	6,711	+ 10.4
39	SEDGWICK	130	130	18,802	17,701	- 5.9
40	GUNNISON	188	183	17,274	20,406	+ 18.1

TABLE 6.- COLLECTIONS AND AVERAGE NUMBER OF RETURNS FILED BY COUNTIES
AND FOR THE STATE: DECEMBER QUARTERS, 1947 AND 1948

Co. No.	COUNTY	QUARTERLY AVG. NUMBER OF RETURNS FILED		COLLECTIONS		% CHANGE IN COLLECTIONS
		DEC. 1947	DEC. 1948	DEC. 1947	DEC. 1948	DEC. 1948 FROM DEC. 1947
41	LAKE	125	125	16,425	17,046	+ 3.8
42	MOFFAT	196	165	29,287	29,191	- .3
43	TELLER	118	114	7,647	7,476	- 2.2
44	EAGLE	129	117	9,509	10,913	+ 14.8
45	KIOWA	72	72	8,140	8,675	+ 6.6
46	CHEYENNE	83	89	10,371	11,352	+ 9.5
47	DOUGLAS	78	83	7,431	7,756	+ 4.4
48	ARCHULETA	60	51	6,058	7,536	+ 24.4
49	RIO BLANCO	170	158	19,612	21,950	+ 11.9
50	SAN MIGUEL	65	64	5,654	5,880	+ 4.0
51	CLEAR CREEK	129	121	10,360	10,760	+ 3.9
52	CUSTER	49	45	2,584	2,491	- 3.6
53	GRAND	174	173	16,449	20,070	+ 22.0
54	PARK	76	81	5,039	5,805	+ 15.2
55	SAN JUAN	41	37	4,626	4,249	- 8.1
56	OURAY	59	58	4,968	4,601	- 7.4
57	PITKIN	53	54	4,010	4,477	+ 11.6
58	DOLORES	61	51	5,712	5,935	+ 3.9
59	JACKSON	66	71	5,354	5,644	+ 5.4
60	GILPIN	36	30	1,470	1,236	- 15.9
61	SUMMIT	52	48	2,492	2,610	+ 4.7
62	MINERAL	35	28	1,816	1,878	+ 3.4
63	HINSDALE	21	20	372	466	+ 25.3
ALL COUNTY TOTAL		26,940	26,129	4,380,646	4,552,229	+ 3.9
70	CHAIN STORES	172	174	931,743	983,449	+ 5.5
80	FOREIGN CORP.	358	361	737,879	698,295	- 5.4
90	CONCESSIONERS	7	7	328	246	- 25.0
95	TRANS. CONC.	22	15	438	292	- 33.3
STATE TOTAL		27,499	26,686	6,051,034	6,234,511	+ 3.0
ALL COUNTY TOTAL LESS DENVER COUNTY		19,303	18,778	2,593,177	2,751,130	+ 6.1

TABLE 7.- COLLECTIONS AND NUMBER OF TAXPAYERS BY BUSINESS CLASSES FOR THE STATE AND DENVER COUNTY CALENDAR YEAR 1948 COMPARED WITH LIKE PREVIOUS YEARS

BUSINESS CLASS	MONTHLY AVERAGE NUMBER OF TAXPAYERS			COLLECTIONS			% CHANGE IN COL- LECTIONS 1948 FROM	
	1946	1947	1948	1946	1947	1948	1946	1947
THE STATE								
FOOD	6,161	6,728	6,812	4,689,110	5,526,554	5,978,274	+ 27.5	+ 8.2
GEN'L. MERCHANDISE . .	2,451	2,701	2,812	3,874,158	4,287,587	4,532,304	+ 17.0	+ 5.7
AUTOMOTIVE ^{1/}	3,348	4,153	4,250	2,150,121	3,268,596	3,843,273	+ 78.7	+ 17.6
OCCASIONAL AUTO SALES.	5,379	5,015	4,668	483,306	575,674	543,484	+ 12.5	- 5.6
LUMBER & BUILDING . .	983	1,094	1,178	1,199,428	1,673,891	1,987,562	+ 65.7	+ 18.7
MFG., TRADG., OR JOBBG.	1,468	1,644	1,728	1,071,017	1,413,465	1,680,497	+ 56.9	+ 18.9
UNCLASSIFIED RETAIL . .	2,527	2,712	2,807	1,089,220	1,376,513	1,622,206	+ 48.9	+ 17.8
APPAREL	964	1,029	1,083	1,316,594	1,370,358	1,470,624	+ 11.7	+ 7.3
FURNITURE	1,144	1,381	1,496	807,937	1,137,483	1,234,619	+ 52.8	+ 8.5
PUBLIC UTILITY	143	143	141	769,137	910,670	1,128,861	+ 46.8	+ 24.0
PROF. & PERS. SERVICE .	657	679	705	172,761	183,315	193,644	+ 12.1	+ 5.6
FARM & GARDEN PRODUCE.	254	222	196	46,521	50,048	52,037	+ 11.8	+ 4.0
STATE TOTAL	25,479	27,501	27,876	17,669,310	21,774,154	24,267,385	+ 37.3	+ 11.4
STATE TOTAL LESS OC- CASIONAL AUTO SALES	20,100	22,486	23,208					
DENVER COUNTY ^{2/}								
FOOD	1,828	1,913	1,896	1,469,920	1,581,200	1,568,404	+ 6.7	- .8
AUTOMOTIVE ^{1/}	2,042 ^{3/}	926	953	875,899 ^{3/}	1,125,195	1,211,418	-----	+ 7.7
OCCASIONAL AUTO SALES.	---	1,284	1,173	---	159,771	146,092	-----	- 8.6
MFG., TRADG., OR JOBBG.,	563	601	625	510,908	665,025	803,640	+ 57.3	+ 20.8
APPAREL	347	363	366	747,884	764,553	788,194	+ 5.4	+ 3.1
GEN'L. MERCHANDISE . .	709	766	797	726,280	746,102	765,134	+ 5.3	+ 2.6
LUMBER & BUILDING . .	304	351	362	383,617	536,257	633,242	+ 65.1	+ 18.1
FURNITURE	416	499	505	382,878	503,376	539,158	+ 40.8	+ 7.1
UNCLASSIFIED RETAIL . .	671	738	764	416,796	485,544	511,304	+ 22.7	+ 5.3
PROF. & PERS. SERVICE .	291	309	314	96,288	103,191	105,296	+ 9.4	+ 2.0
PUBLIC UTILITY	13	11	10	11,742	12,173	17,907	+ 52.5	+ 47.1
FARM & GARDEN PRODUCE.	22	20	19	4,477	4,348	3,735	- 16.6	- 14.1
DENVER COUNTY	7,206	7,781	7,784	5,626,689	6,686,735	7,093,524	+ 26.1	+ 6.1
COUNTY TOTAL LESS OC- CASIONAL AUTO SALES		6,497	6,611					

^{1/} EXCLUDES OCCASIONAL AUTO SALES.

^{2/} CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS EXCLUDED.

^{3/} INCLUDES OCCASIONAL AUTO SALES.

TABLE 8.- COLLECTIONS FROM SELECTED KINDS OF BUSINESS FOR THE STATE AND DENVER COUNTY CALENDAR YEAR 1948 COMPARED WITH LIKE PREVIOUS YEARS.

BUSINESS	MONTHLY AVERAGE			COLLECTIONS			% CHANGE IN COL- LECTIONS 1948 FROM	
	NUMBER OF TAXPAYERS			1946	1947	1948	1946	1947
	1946	1947	1948	1946	1947	1948	1946	1947
THE STATE								
1-2 CLOTHING STORES,								
DRESSMAKERS	475	520	554	1,026,799	1,057,959	1,154,236	+ 12.4	+ 9.1
1-1 BOOT & SHOE STORES . .	75	82	92	177,564	189,232	197,578	+ 11.3	+ 4.4
2-1 ACCESSORIES, TIRES,								
BATTERIES, WRECKERS . .	481	521	532	364,632	373,115	400,393	+ 9.8	+ 7.3
2-2 AUTOMOBILE, AIRCRAFT,								
BICYCLES 1/	345	889	929	1,030,905	1,903,863	2,320,377	+ 125.1	+ 21.9
2-3 FILLING & SERV. STA. . .	1,441	1,546	1,575	352,824	429,420	475,801	+ 34.8	+ 10.8
2-4 GARAGE & REPAIR SHOPS .	1,033	1,136	1,160	364,066	497,221	575,527	+ 58.1	+ 15.7
3-4 GRO., MOTOR STORES,								
MEAT MARKETS	2,507	2,660	2,708	2,978,678	3,614,095	3,989,046	+ 33.9	+ 10.4
3-6 RESTAURANTS, TAVERNS,								
CAFETERIA	2,150	2,384	2,385	1,002,546	1,090,325	1,129,111	+ 12.6	+ .4
5-1 DEPARTMENT STORES . .	29	28	28	643,756	685,044	669,733	+ 4.0	- 2.2
5-2 DRUG STORES	617	625	639	618,320	657,839	696,963	+ 12.7	+ 5.9
5-3 DRY GOODS STORES . . .	108	126	131	338,236	368,637	410,433	+ 21.3	+ 11.3
5-4 GENERAL STORES	504	554	560	1,281,579	1,500,253	1,563,677	+ 22.0	+ 4.2
5-6 JEWELRY STORES	281	332	358	218,929	199,739	194,991	- 10.9	- 2.4
4-2 FURNITURE STORES . . .	368	407	416	426,704	526,197	558,334	+ 30.8	+ 6.1
4-7 ELEC. APPL. & SERV. . .	328	386	425	120,114	204,169	247,781	+ 106.3	+ 21.4
5-10 VARIETY, 5&10, SPEC. .	399	436	466	342,611	370,197	457,519	+ 33.5	+ 23.6
10-6 FARM IMPL. & MCHY. . .	255	294	325	299,356	465,437	642,706	+ 114.7	+ 38.1
12-6 MACH. IMPL. & TOOLS. .	187	220	239	343,167	465,954	528,304	+ 53.9	+ 13.4
7-3 BLDG. MATERIAL DEALERS	352	383	389	671,436	925,998	1,144,137	+ 70.4	+ 23.6
DENVER COUNTY 2/								
1-2 CLOTHING STORES,								
DRESSMAKERS	161	170	172	639,918	650,719	683,029	+ 6.7	+ 5.0
2-2 AUTOMOBILE, AIRCRAFT,								
BICYCLES 1/	1,392 3/	239	247	598,025 3/	824,103	902,486	--	+ 9.5
2-3 FILLING & SERV. STA. . .	300	312	315	76,420	85,436	81,734	+ 7.0	- 4.3
2-4 GARAGE & REPAIR SHOPS .	204	206	211	63,165	69,178	74,459	+ 17.9	+ 7.6
3-4 GRO., MOTOR STORES,								
MEAT MARKETS	731	746	737	704,903	764,619	745,256	+ 5.7	- 2.5
3-6 RESTAURANTS, TAVERNS,								
CAFETERIA	670	702	699	467,489	482,958	486,642	+ 4.1	+ .8
5-2 DRUG STORES	225	225	228	223,621	230,559	243,670	+ 9.0	+ 5.7
5-3 DRY GOODS STORES . . .	25	29	29	24,026	18,029	21,052	- 12.4	+ 16.8
5-6 JEWELRY STORES	123	139	148	124,477	111,018	102,098	- 18.0	- 8.0
5-10 VARIETY, 5&10, SPEC. .	152	156	164	39,394	40,937	46,528	+ 18.1	+ 13.7
4-2 FURNITURE STORES . . .	142	153	144	218,955	266,917	276,144	+ 26.1	+ 3.5
10-6 FARM IMPL. & MCHY. . .	24	28	32	39,115	56,264	66,798	+ 70.8	+ 18.7
10-11 OFC. EQUIP. & SUPPLIES.	51	59	60	43,245	58,108	61,891	+ 43.1	+ 6.5
12-6 MCHY. IMPL. & TOOLS. .	104	123	126	166,999	230,168	281,167	+ 68.4	+ 22.2
12-7 METAL & METAL PROD. .	74	83	84	86,313	116,915	146,109	+ 69.3	+ 25.0
12-11 PRtg., PUBLG., BINDING.	122	123	122	53,711	67,689	75,026	+ 39.7	+ 10.8
8-4 PHOTOGRAPHERS	88	109	110	40,305	43,911	40,869	+ 1.4	- 6.9
10-8 FLOWERS, BULBS, PLANTS,								
NURSERY STOCK	77	79	87	40,980	40,470	41,189	+ .5	+ 1.8
7-3 BLDG. MATERIAL DLRS. .	58	64	59	169,087	231,213	294,944	+ 74.4	+ 27.6

1/ EXCLUDES OCCASIONAL AUTO SALES. 2/ CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS EXCLUDED. 3/ INCLUDES OCCASIONAL AUTO SALES.

TABLE 9.- COLLECTIONS AND NUMBER OF TAXPAYERS BY BUSINESS CLASSES FOR THE STATE AND DENVER COUNTY 1948 JUNE QUARTER COMPARED WITH LIKE PREVIOUS QUARTERS.

BUSINESS CLASS	QUARTERLY AVERAGE NUMBER OF TAXPAYERS			COLLECTIONS			% CHANGE IN COL- LECTIONS JUNE 1948 FROM	
	JUNE 1946	JUNE 1947	JUNE 1948	JUNE 1946	JUNE 1947	JUNE 1948	JUNE 1946	JUNE 1947
	THE STATE							
FOOD	5,939	6,337	6,610	1,082,534	1,301,173	1,370,973	+ 26.6	+ 5.4
AUTOMOTIVE ^{1/}	3,616	4,107	4,248	503,304	789,494	948,210	+ 88.4	+ 20.1
OCCASIONAL AUTO SALES.	4,868	5,050	5,000	101,096	133,494	142,521	+ 41.0	+ 6.8
GEN'L. MERCHANDISE . . .	2,384	2,619	2,761	879,276	903,625	1,057,477	+ 20.3	+ 17.0
LUMBER & BUILDING . . .	947	1,071	1,166	285,209	401,037	494,703	+ 73.5	+ 23.4
UNCLASSIFIED RETAIL . . .	2,467	2,638	2,783	256,576	332,837	413,956	+ 61.5	+ 24.4
TRADG., MFG. OR JOBBG. . .	1,393	1,608	1,681	232,108	332,543	410,672	+ 76.9	+ 23.5
APPAREL	951	1,015	1,082	313,279	322,791	342,067	+ 9.2	+ 6.0
FURNITURE	1,109	1,329	1,480	187,113	271,502	295,370	+ 57.9	+ 8.8
PUBLIC UTILITY	142	141	140	191,459	221,429	284,610	+ 48.7	+ 28.5
PROF. & PERS. SERV. . . .	653	654	698	44,012	43,819	45,159	+ 2.6	+ 3.1
FARM & GARDEN PRODUCE.	248	214	196	11,857	13,389	13,256	+ 11.8	- 1.0
STATE TOTAL	24,717	26,833	27,845	4,087,823	5,067,133	5,818,974	+ 42.3	+ 14.8
STATE TOTAL LESS OC- CASIONAL AUTO SALES	19,849	21,783	22,845					
DENVER COUNTY ^{2/}								
FOOD	1,832	1,871	1,895	359,649	389,423	379,428	+ 5.5	- 2.6
AUTOMOTIVE ^{1/}	1,975 ^{3/}	901 ^{1/}	957 ^{1/}	203,260 ^{3/}	273,552 ^{1/}	305,746 ^{1/}	---	+ 11.8
OCCASIONAL AUTO SALES.	---	1,371	1,265	---	40,432	37,899	---	- 6.3
MFG., TRADG. OR JOBBG. . .	544	592	617	116,881	160,585	207,641	+ 77.7	+ 29.3
APPAREL	342	358	366	183,018	181,958	184,780	+ 1.0	+ 1.6
GEN'L. MERCHANDISE . . .	701	744	787	173,850	170,273	176,943	+ 1.8	+ 3.9
LUMBER & BUILDING . . .	293	341	359	90,481	122,883	155,582	+ 71.9	+ 26.6
UNCLASSIFIED RETAIL . . .	654	715	750	97,979	119,340	129,440	+ 32.1	+ 8.5
FURNITURE	402	485	494	91,443	120,346	128,573	+ 40.6	+ 6.8
PROF. & PERS. SERVICES.	291	303	311	25,704	24,671	25,521	- .7	+ 3.4
PUBLIC UTILITY	14	11	10	2,435	2,325	2,246	- 7.8	- 3.4
FARM & GARDEN PRODUCE.	23	20	20	1,211	1,238	1,004	- 17.1	- 19.0
COUNTY TOTAL	7,071	7,712	7,831	1,345,911	1,607,026	1,734,803	+ 28.9	+ 8.0
COUNTY TOTAL LESS OC- CASIONAL AUTO SALES		6,341	6,566					

^{1/} EXCLUDES OCCASIONAL AUTO SALES.

^{2/} CONSOLIDATE RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS EXCLUDED.

^{3/} INCLUDES OCCASIONAL AUTO SALES.

TABLE 10.- COLLECTIONS FROM SELECTED KINDS OF BUSINESSES FOR THE STATE AND DENVER COUNTY 1948 JUNE QUARTER COMPARED WITH LIKE PREVIOUS QUARTERS.

KIND OF BUSINESS	QUARTERLY AVERAGE			COLLECTIONS			% CHANGE IN COL.	
	NUMBER OF TAXPAYERS						JUNE 1948 FROM	
	JUNE 1946	JUNE 1947	JUNE 1948	JUNE 1946	JUNE 1947	JUNE 1948	JUNE 1946	JUNE 1947
THE STATE								
1-2 CLOTHING STORES, DRESSMAKERS . . .	468	519	548	248,329	250,991	265,881	+ 7.1	+ 5.9
1-1 BOOT & SHOE STORES	75	79	92	42,444	45,662	51,493	+ 21.3	+ 12.8
2-1 ACCESSORIES, TIRES, BATTERIES, WRECKERS	463	515	526	84,926	86,632	93,035	+ 9.5	+ 7.4
2-2 AUTOMOBILE, AIRCRAFT, BICYCLES 1/ . . .	670	894	951	242,870	472,737	589,390	+ 142.7	+ 24.7
2-3 FILLING & SERV. STA.	1,394	1,518	1,567	78,953	95,531	103,190	+ 38.3	+ 14.3
2-4 GARAGE & REPAIR SHOPS	1,046	1,116	1,154	87,808	120,111	138,218	+ 57.4	+ 15.1
3-4 GROC., MOTOR STORES, MEAT MARKETS . . .	2,486	2,580	2,702	704,472	865,584	926,416	+ 31.5	+ 7.0
3-6 RESTAURANTS, TAVERNS CAFETERIA	2,104	2,293	2,344	223,642	246,706	253,715	+ 13.4	+ 2.8
5-1 DEPARTMENT STORES	29	30	29	126,580	164,028	163,072	+ 28.8	+ .6
5-2 DRUG STORES . . .	614	623	633	152,305	154,958	163,164	+ 7.1	+ 5.3
5-3 DRY GOODS STORES . .	106	125	129	85,083	80,268	79,000	- 7.1	- 1.6
5-4 GENERAL STORES . . .	498	545	569	290,870	267,002	401,199	+ 37.9	+ 50.3
5-6 JEWELRY STORES . . .	273	324	357	45,287	38,346	37,803	- 16.5	- 1.4
4-2 FURNITURE STORES . .	356	389	416	106,774	129,795	136,142	+ 27.5	+ 4.9
4-7 ELEC. APPL. & SERV. . .	320	371	417	26,664	47,021	59,563	+ 123.3	+ 26.7
5-10 VARIETY, 5-10, SPEC.	356	386	424	72,635	78,994	82,698	+ 13.8	+ 4.7
10-6 FARM IMPL. & MCHY. . .	255	287	324	73,438	112,963	175,286	+ 138.7	+ 55.2
12-6 MACH., IMPL. & TOOLS	179	215	232	75,411	109,984	152,169	+ 101.8	+ 38.4
7-3 BLDG. MATERIAL DLRS.	332	380	386	163,340	225,343	292,063	+ 78.8	+ 29.6
DENVER COUNTY 2/								
1-2 CLOTHING STORES, DRESSMAKERS . . .	158	168	170	158,476	156,332	160,108	+ 1.0	+ 2.4
2-2 AUTOMOBILE, AIRCRAFT, BICYCLES 3/ . . .	1,338 3/	225 1/	257 1/	137,319 3/	204,413 1/	232,561 1/	---	+ 13.8
2-3 FILLING & SERV. STA.	291	306	316	16,713	19,146	18,631	+ 11.5	- 2.7
2-4 GARAGE & REPAIR SHOPS	212	205	208	17,355	17,542	18,407	+ 6.1	- 4.9
3-4 GROC., MOTOR STORES, MEAT MARKETS . . .	733	735	736	178,716	189,190	181,457	+ 1.5	- 4.1
3-6 RESTAURANTS, TAVERNS, CAFETERIA	675	681	704	111,242	117,707	116,300	+ 4.5	- 1.2
5-2 DRUG STORES	224	222	224	61,789	54,733	59,317	- 4.0	+ 8.4
5-6 JEWELRY STORES	123	137	150	25,801	20,708	20,081	- 22.2	- 3.0
5-10 VARIETY, 5-10, SPEC. . .	146	148	159	8,443	9,224	10,217	+ 21.0	+ 10.8
4-2 FURNITURE STORES	138	148	142	55,287	64,654	67,868	+ 22.8	+ 5.0
10-6 FARM IMPL. & MCHY. . . .	24	26	33	10,141	13,091	19,203	+ 89.4	+ 46.7
10-11 OFC. EQUIP. & SUPPLIES . .	49	59	58	10,402	14,289	41,356	+ 297.6	+ 189.4
12-6 MCHY. IMPL. & TOOLS . . .	99	120	127	36,029	53,819	85,682	+ 137.8	+ 59.2
12-7 METAL & METAL PROD. . . .	74	84	83	20,822	29,559	31,010	+ 48.9	+ 4.9
10-8 FLOWERS, BULBS, PLANTS, NURSERY STOCK	79	78	87	13,402	12,717	13,026	- 2.8	+ 2.4
8-4 PHOTOGRAPHERS	85	106	110	9,544	10,338	9,427	- 1.2	- 8.8
7-3 BLDG. MATERIAL DLRS.	55	67	59	38,276	51,456	74,447	+ 94.5	+ 44.7
5-3 DRY GOODS STORES	24	30	29	3,648	4,156	4,890	+ 34.0	+ 17.7
12-11 PRtg., PUBL. BINDING. . . .	119	122	121	13,407	17,403	19,455	+ 45.1	+ 11.8

1/ EXCLUDES OCCASIONAL AUTO SALES.
FOREIGN CORPORATIONS EXCLUDED.

2/ CONSOLIDATED RETURNS FROM CHAIN STORES AND
3/ INCLUDES OCCASIONAL AUTO SALES.

TABLE 11.- COLLECTIONS AND NUMBER OF TAXPAYERS BY BUSINESS CLASSES FOR THE STATE AND DENVER COUNTY 1948 SEPTEMBER QUARTER COMPARED WITH LIKE PREVIOUS QUARTERS

BUSINESS CLASS	QUARTERLY AVERAGE NUMBER OF TAXPAYERS			COLLECTIONS			% CHANGE IN COL- LECTIONS SEPT. 1948 FROM	
	SEPT. 1946	SEPT. 1947	SEPT. 1948	SEPT. 1946	SEPT. 1947	SEPT. 1948	SEPT. 1946	SEPT. 1947
THE STATE								
FOOD	6,541	7,203	7,298	1,320,610	1,533,292	1,741,734	+ 31.9	+ 13.6
AUTOMOTIVE 1/	3,884	4,207	4,335	613,260	882,848	1,064,025	+ 73.5	+ 20.5
OCCASIONAL AUTO SALES .	5,615	5,457	5,152	129,970	151,028	144,032	+ 10.8	- 4.6
GEN'L. MERCHANDISE . . .	2,576	2,830	2,945	1,033,449	1,074,050	1,176,475	+ 13.8	+ 9.5
LUMBER & BUILDING . . .	1,018	1,116	1,206	334,787	461,125	564,063	+ 68.5	+ 22.3
UNCLASSIFIED RETAIL . . .	2,602	2,755	2,946	278,526	356,339	431,434	+ 54.9	+ 21.1
MFG., TRADG. OR JOBBG. .	1,550	1,693	1,793	302,984	377,547	449,765	+ 48.4	+ 19.1
APPAREL	970	1,043	1,100	329,394	331,054	354,016	+ 7.5	+ 6.9
FURNITURE	1,211	1,417	1,541	221,436	288,996	326,331	+ 47.4	+ 12.9
PUBLIC UTILITY	144	146	140	189,568	213,243	256,193	+ 35.1	+ 20.1
PROF. & PERS. SERVICE . .	673	714	735	45,033	47,668	51,232	+ 13.8	+ 7.5
FARM & GARDEN PRODUCE .	265	231	202	12,178	12,611	13,649	+ 12.1	+ 8.2
STATE TOTAL	27,049	28,812	29,393	4,811,195	5,729,801	6,572,949	+ 36.6	+ 14.7
STATE TOTAL LESS OC- CASIONAL AUTO SALES	21,434	23,355	24,241					
DENVER COUNTY 2/								
FOOD	1,848	1,960	1,942	388,222	417,247	419,766	+ 8.1	+ .6
AUTOMOTIVE 1/	884	939	969	213,811	305,224	339,669	+ 58.9	+ 11.3
OCCASIONAL AUTO SALES .	1,321	1,403	1,352	36,008	41,682	41,689	+ 15.8	-----
MFG., TRADG. OR JOBBG. .	584	607	639	141,724	181,059	217,357	+ 53.4	+ 20.0
GEN'L. MERCHANDISE . . .	722	783	815	185,011	184,725	190,483	+ 3.0	+ 3.1
LUMBER & BUILDING . . .	315	363	368	108,967	143,815	177,187	+ 62.6	+ 23.2
APPAREL	350	360	371	183,999	176,662	176,199	- 4.2	- .3
FURNITURE	438	516	513	104,502	127,666	142,918	+ 36.8	+ 11.9
UNCLASSIFIED RETAIL . . .	691	743	787	97,167	114,384	122,562	+ 26.1	+ 7.1
PROF. & PERS. SERVICE . .	292	316	327	23,652	26,405	26,404	+ 11.6	-----
PUBLIC UTILITY	13	12	10	3,732	3,912	3,337	- 10.6	- 14.7
FARM & GARDEN PRODUCE .	25	20	19	1,172	1,078	1,009	- 13.9	- 6.4
COUNTY TOTAL	7,843	8,022	8,112	1,487,967	1,723,859	1,858,600	+ 24.9	+ 7.8
COUNTY TOTAL LESS OC- CASIONAL AUTO SALES	6,162	6,619	6,760					

1/ EXCLUDES OCCASIONAL AUTO SALES.

2/ CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS EXCLUDED.

TABLE 12.- COLLECTIONS FROM SELECTED KINDS OF BUSINESSES FOR THE STATE AND DENVER COUNTY 1948 SEPTEMBER QUARTER COMPARED WITH LIKE PREVIOUS QUARTERS.

KIND OF BUSINESS	QUARTERLY AVERAGE NUMBER OF TAXPAYERS			COLLECTIONS			% CHANGE IN COL. SEPT. 1948 FROM	
	SEPT. 1946	SEPT. 1947	SEPT. 1948	SEPT. 1946	SEPT. 1947	SEPT. 1948	SEPT. 1946	SEPT. 1947
	THE STATE							
1-2 CLOTHING STORES, DRESSMAKERS	483	523	559	255,022	251,615	277,960	+ 9.0	+ 10.5
1-1 BOOT & SHOE STORES .	73	83	92	47,743	50,773	49,146	+ 2.9	- 3.2
2-1 ACCESSORIES, TIRES, BATTERIES, WRECKERS .	497	528	546	102,398	106,519	112,743	+ 10.1	+ 5.8
2-2 AUTOMOBILE, AIRCRAFT, BICYCLES 1/	780	913	940	300,046	514,294	646,512	+115.5	+ 25.7
2-3 FILLING & SERV. STA. .	1,496	1,563	1,617	95,513	109,830	120,791	+ 26.5	+ 10.0
2-4 GARAGE & REPAIR SHOPS .	1,057	1,141	1,176	102,236	133,119	161,526	+ 58.0	+ 21.3
3-4 GROC., MOTOR STORES, MEAT MARKETS	2,554	2,728	2,785	793,122	958,275	1,121,517	+ 41.4	+ 17.0
3-6 RESTAURANTS, TAVERNS, CAFETERIA	2,260	2,533	2,508	307,901	327,264	350,553	+ 13.9	+ 7.1
5-1 DEPARTMENT STORES .	30	27	28	185,186	160,149	165,742	- 10.5	+ 3.5
5-2 DRUG STORES	616	630	644	168,388	171,768	186,159	+ 10.6	+ 8.4
5-3 DRY GOODS STORES . .	109	126	134	71,694	90,392	96,865	+ 35.1	+ 7.2
5-4 GENERAL STORES . . .	520	564	568	329,298	361,342	351,017	+ 9.6	- .1
5-6 JEWELRY STORES . . .	287	339	372	53,192	45,769	45,780	- 13.9	-----
4-2 FURNITURE STORES . .	384	417	430	114,254	130,073	150,178	+ 31.4	+15.5
4-7 ELEC., APPL. & SERVICE	349	395	444	33,921	56,061	67,883	+100.1	+21.1
5-10 VARIETY, 5-10, SPEC. .	478	509	540	100,115	103,669	168,441	+ 68.2	+62.5
10-6 FARM IMPL. & MCHY. .	267	298	340	94,012	140,159	191,927	+104.2	+36.9
12-6 MACH., IMPL. & TOOLS	198	226	248	97,929	130,072	133,644	+ 36.5	+ 2.7
7-3 BLDG. MATERIAL DLRS. .	372	391	391	191,248	261,798	335,111	+ 75.2	+28.0
DENVER COUNTY 2/								
1-2 CLOTHING STORES, DRESSMAKERS	163	166	174	158,166	150,864	156,354	- 1.1	+ 3.6
2-2 AUTOMOBILE, AIRCRAFT, BICYCLES 1/	219	247	246	137,689	224,193	252,135	+83.1	+12.5
2-3 FILLING & SERV. STA. .	310	315	320	18,911	21,643	20,280	+ 7.2	- 6.3
2-4 GARAGE & REPAIR SHOPS	201	209	216	17,645	18,528	19,398	+ 9.9	+ 4.7
3-4 GROC., MOTOR STORES, MEAT MARKETS	733	751	748	177,868	197,736	190,226	+ 6.9	- 3.8
3-6 RESTAURANTS, TAVERNS, CAFETERIA	677	721	711	127,959	127,535	135,962	+ 6.3	+ 6.6
5-2 DRUG STORES	222	230	230	57,348	58,532	61,672	+ 7.5	+ 5.4
5-6 JEWELRY STORES . . .	123	139	151	29,440	25,333	22,803	- 22.5	-10.0
5-10 VARIETY, 5-10, SPEC. .	155	156	165	9,894	10,077	11,268	+ 13.9	+11.8
4-2 FURNITURE STORES . .	147	157	151	57,617	65,145	73,899	+ 28.2	+13.4
10-6 FARM IMPL. & MCHY. .	24	28	31	12,356	17,168	17,304	+ 40.0	+ .8
10-11 OFC. EQUIP. & SUPPLIES	54	60	61	11,063	14,643	14,764	+ 33.5	+ .8
12-6 MCHY. IMPL. & TOOLS .	111	126	125	45,963	63,252	72,653	+ 58.1	+14.9
12-7 METAL & METAL PROD. .	76	83	86	24,387	31,099	39,361	+ 61.4	+26.6
10-8 FLOWERS, BULBS, PLANTS NURSERY STOCK	83	78	93	8,665	8,526	10,523	+21.4	+23.4
8-4 PHOTOGRAPHERS	87	114	112	9,408	10,962	10,038	+ 6.7	- 8.4
7-3 BLDG. MATERIAL DLRS. .	63	65	59	53,026	65,967	81,576	+53.8	+23.7
5-3 DRY GOODS STORES . .	25	28	29	3,947	4,773	5,402	+36.9	+13.2
12-11 PRtg., PUBL., BINDING .	124	122	124	13,424	16,723	18,496	+37.8	+10.6

1/ OCCASIONAL AUTO SALES EXCLUDED.
CORPORATIONS EXCLUDED.

2/ CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN
CORPORATIONS EXCLUDED.

TABLE 13.- COLLECTIONS AND NUMBER OF TAXPAYERS BY BUSINESS CLASSES FOR THE STATE AND DENVER COUNTY 1948 DECEMBER QUARTER COMPARED WITH LIKE PREVIOUS QUARTERS.

BUSINESS CLASS	QUARTERLY AVERAGE NUMBER OF TAXPAYERS			COLLECTIONS			% CHANGE IN COL- LECTIONS DEC. 1948 FROM	
	DEC.	DEC.	DEC.	DEC.	DEC.	DEC.	DEC.	DEC.
	1946	1947	1948	1946	1947	1948	1946	1947
THE STATE								
FOOD	6,473	6,988	6,802	1,293,525	1,463,106	1,527,360	+ 18.1	+ 4.4
GEN'L. MERCHANDISE . . .	2,566	2,781	2,806	1,066,554	1,261,970	1,200,166	+ 12.5	- 4.9
AUTOMOTIVE 1/	4,008	4,256	4,189	666,602	920,468	981,342	+ 47.2	+ 6.6
OCCASIONAL AUTO SALES . .	3,901	4,255	3,552	100,794	134,966	106,677	+ 5.8	- 21.0
LUMBER & BUILDING . . .	1,060	1,141	1,200	360,087	483,396	529,630	+ 47.1	+ 9.6
MFG., TRADG. OR JOBBG . .	1,596	1,700	1,754	322,206	402,307	434,813	+ 35.0	+ 8.1
APPAREL	1,001	1,061	1,083	359,035	389,777	399,783	+ 11.3	+ 2.6
UNCLASSIFIED RETAIL . . .	2,644	2,777	2,768	299,596	374,908	395,990	+ 32.2	+ 5.6
FURNITURE	1,294	1,461	1,495	251,259	319,986	313,683	+ 24.8	- 2.0
PUBLIC UTILITY	142	145	139	202,080	241,317	282,879	+ 40.0	+ 17.2
PROF. & PERS. SERVICE . .	664	700	697	44,179	46,643	49,159	+ 11.3	+ 5.4
FARM & GARDEN PRODUCE . .	255	234	191	12,175	12,190	13,029	+ 7.0	+ 7.0
STATE TOTAL	25,604	27,499	26,686	4,978,092	6,051,034	6,234,511	+ 25.2	+ 3.0
STATE TOTAL LESS OC- CASIONAL AUTO SALES	21,703	23,244	23,124					
DENVER COUNTY 2/								
FOOD	1,848	1,944	1,845	401,471	393,183	391,420	- 2.5	- .4
AUTOMOTIVE 1/	898	963	918	232,393	309,603	299,767	+ 29.0	- 3.2
OCCASIONAL AUTO SALES . .	892	967	857	25,994	37,707	29,152	+ 12.1	- 8.1
APPAREL	357	375	356	195,892	219,959	215,794	+ 10.2	- 1.9
MFG., TRADG. OR JOBBG . .	593	620	626	156,137	184,605	200,124	+ 28.2	+ 8.4
GEN'L. MERCHANDISE . . .	742	783	787	186,175	190,010	195,197	+ 4.8	+ 2.7
LUMBER & BUILDING . . .	330	365	366	115,666	159,621	169,217	+ 46.3	+ 6.0
FURNITURE	464	518	502	115,991	139,669	138,552	+ 19.4	- .8
UNCLASSIFIED RETAIL . . .	711	755	763	116,202	128,238	124,799	+ 7.4	- 2.7
PROF. & PERS. SERVICE . .	307	318	305	25,020	26,457	26,640	+ 6.5	+ .7
PUBLIC UTILITY	11	10	9	2,323	3,472	9,560	+311.5	+ 175.3
FARM & GARDEN PRODUCE . .	22	19	17	1,108	885	877	- 20.8	- .9
COUNTY TOTAL	7,175	7,637	7,351	1,574,372	1,787,469	1,801,099	+ 14.4	+ .8
COUNTY TOTAL LESS OC- CASIONAL AUTO SALES	6,283	6,670	6,494					

1/ EXCLUDES OCCASIONAL AUTO SALES.

2/ CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS EXCLUDED.

TABLE 14.- COLLECTIONS FROM SELECTED KINDS OF BUSINESSES FOR THE STATE AND DENVER COUNTY 1948 DECEMBER QUARTER COMPARED WITH LIKE PREVIOUS PERIODS.

KIND OF BUSINESS	QUARTERLY AVERAGE NUMBER OF TAXPAYERS			COLLECTIONS			% CHANGE IN COL. DEC. 1948 FROM	
	DEC.	DEC.	DEC.	DEC.	DEC.	DEC.	DEC.	DEC.
	1946	1947	1948	1946	1947	1948	1946	1947
THE STATE								
1-2 CLOTHING STORES, DRESSMAKERS	491	544	558	275,675	302,109	315,254	+14.4	+ 4.4
1-1 BOOT & SHOE STORES .	78	87	95	48,521	52,004	51,032	+ 5.2	- 1.9
2-1 ACCESSORIES, TIRES, BATTERIES, WRECKERS .	511	528	525	105,059	98,744	103,869	- 1.1	+ 5.2
2-2 AUTOMOBILE, AIRCRAFT, BICYCLES 1/	836	897	904	342,181	538,425	584,959	+71.0	+ 8.6
2-3 FILLING & SERV. STA. . .	1,527	1,602	1,559	101,849	126,885	124,943	+22.7	- 1.5
2-4 GARAGE & REPAIR SHOPS .	1,072	1,169	1,147	106,064	136,350	149,106	+40.6	+ 9.4
3-4 GROC., MOTOR STORES, MEAT MARKETS	2,579	2,718	2,669	834,246	970,356	1,021,587	+22.5	+ 5.3
3-6 RESTAURANTS, TAVERNS, CAFETERIA	2,246	2,460	2,364	266,663	284,226	289,333	+ 8.5	+ 1.8
5-1 DEPARTMENT STORES .	28	28	27	135,161	188,290	155,347	+16.1	- 17.5
5-2 DRUG STORES	622	626	638	153,177	165,665	170,814	+11.5	+ 3.1
5-3 DRY GOODS STORES . . .	115	131	133	99,276	100,694	111,245	+12.1	+ 10.5
5-4 GENERAL STORES	531	563	538	372,757	531,244	482,372	+29.4	- 9.2
5-6 JEWELRY STORES	302	348	355	50,875	47,701	43,661	-14.2	- 8.5
4-2 FURNITURE STORES . . .	394	429	404	120,061	149,623	140,576	+17.1	- 6.0
4-7 ELEC. APPL. & SERV. . .	377	401	437	38,817	57,307	63,437	+63.4	+ 10.7
5-10 VARIETY, 5-10, SPEC. . .	426	464	475	87,796	93,310	99,648	+13.5	+ 6.8
10-6 FARM IMPL. & MCHY. . .	274	313	324	78,364	131,462	151,025	+92.7	+ 14.9
12-6 MACH., IMPL. & TOOLS . .	203	231	247	107,154	127,364	117,071	+ 9.3	- 8.1
7-3 BLDG. MATERIAL DLRS. . .	385	387	389	137,865	270,535	305,639	+62.7	+ 13.0
DENVER COUNTY 2/								
1-2 CLOTHING STORES, DRESSMAKERS	164	177	169	165,284	186,813	186,007	+12.5	- .4
2-2 AUTOMOBILE, AIRCRAFT, BICYCLES 1/	230	254	228	150,133	225,935	221,441	+47.5	- 2.0
2-3 FILLING & SERV. STA. . .	309	324	308	23,768	24,424	20,739	-12.7	- 15.1
2-4 GARAGE & REPAIR SHOPS .	200	210	204	15,495	17,542	19,539	+26.1	+ 11.4
3-4 GROC., MOTOR STORES, MEAT MARKETS	731	757	710	198,221	189,349	185,880	- 6.2	- 1.8
3-6 RESTAURANTS, TAVERNS, CAFETERIA	673	714	677	123,422	122,544	121,628	- 1.5	- .7
5-2 DRUG STORES	228	225	224	54,052	57,869	59,665	+10.4	+ 3.1
5-6 JEWELRY STORES	131	143	141	29,502	25,891	22,783	-22.8	- 12.0
5-10 VARIET, 5-10, SPEC. . .	157	164	164	9,950	10,382	12,451	+25.1	+ 19.9
4-2 FURNITURE STORES . . .	158	154	137	62,870	75,649	69,334	+10.3	- 8.3
10-6 FARM IMPL. & MCHY. . .	24	31	30	10,235	16,101	14,024	+37.0	- 12.9
10-11 OFC. EQUIP. & SUPPLIES	59	58	60	12,625	15,896	15,823	+25.3	- .5
12-6 MCHY. IMPL. & TOOLS . .	113	130	126	55,776	63,520	57,941	+ 3.9	- 8.8
12-7 METAL & METAL PROD. . .	80	84	84	25,888	35,043	42,829	+65.4	+ 22.2
10-8 FLOWERS, BULBS, PLANTS NURSERY STOCK	77	79	85	8,251	7,943	7,641	- 7.4	- 3.8
8-4 PHOTOGRAPHERS	101	113	104	11,166	10,287	9,736	-12.8	- 5.4
7-3 BLDG. MATERIAL DLRS. . .	65	63	58	47,956	68,181	79,234	+65.2	+ 16.2
5-3 DRY GOODS STORES	27	28	31	4,157	4,851	5,670	+36.4	+ 16.9
12-11 PRtg., PUBL., BINDING . .	128	129	122	15,074	17,167	19,441	+29.0	+ 13.2

1/ OCCASIONAL AUTO SALES EXCLUDED.
CORPORATIONS EXCLUDED.

2/ CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN