

# Colorado Legislative Council Staff

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## **MEMORANDUM**

August 1, 2011

**TO:** Transportation Legislation Review Committee

**FROM:** Jonathan Senft, Fiscal Analyst, 303-866-3523

Kerry White, Fiscal Analyst, 303-866-3469

**SUBJECT:** Special License Plates

This memorandum provides information on special license plates offered in Colorado. Specifically, this memorandum discusses:

- background on special license plates;
- procedures for establishing new special license plates;
- statutory requirements for the administration of special license plates;
- fees and revenue for special license plates; and
- sample state revenue and expenditures for a new special license plate.

# **Background**

Colorado offers a variety of license plates in the following categories: regular, designer, personalized, special, and other. A special license plate, sometimes referred to as a "logo plate," is distinguished from other license plates by non-standard colors, graphics, or wording. Colorado categorizes special license plates as alumni, group special, and military.

*Types of special license plates.* There are currently 67 designs of special license plates, half of which were added between 2005 and 2011. During the 2011 legislative session, the General Assembly added six new designs, which will become available in January 2012. Special license plates by category include:

- alumni 13 designs;
- group special 23 existing and 5 pending designs; and
- military 31 existing and 1 pending design.

*Special license plate registrations in Colorado.* According to the Department of Revenue (DOR), as of May 31, 2011, there were a total of 5.1 million vehicles registered in the state. Of that number, just over 400,000 vehicles are registered with special license plates. Table 1 shows special license plate registrations by category.

Table 1
Colorado Special License Plates Issued by Category
As of May 31, 2011

Alumni	Group Special	Military
(21,885 sets)	(265,426 sets)	(119,673 sets)
Air Force Academy     Colorado College     Colorado School of Mines     Colorado State University     Colorado State University, Pueblo     Mesa State College     Metro State College     Regis University     University of Colorado     University of Colorado, Colorado Springs     University of Denver     University of Northern Colorado     Western State College	<ul> <li>10th Mountain Division</li> <li>Adopt a Shelter Pet</li> <li>Air Force Commemorative</li> <li>Alive at 25</li> <li>American Indian Scholars</li> <li>Boy Scouts</li> <li>Breast Cancer</li> <li>Broncos Charities</li> <li>Carbon Fund</li> <li>Columbine</li> <li>Donate Life</li> <li>Firefighter</li> <li>Greyhound</li> <li>Italian-American</li> <li>Kids 1st</li> <li>Pioneer</li> <li>Raptor</li> <li>Share the Road</li> <li>Ski Country</li> <li>State Parks</li> <li>Support Education</li> <li>Support the Horse</li> <li>Support the Troops</li> </ul> New (Available January 2012) <ul> <li>Colorado Avalanche</li> <li>Craig Hospital</li> <li>Denver Nuggets</li> <li>Girl Scouts Centennial</li> <li>Type 1 Diabetes</li> </ul>	<ul> <li>4th Infantry Division</li> <li>Air Force Cross</li> <li>Bronze Star</li> <li>Bronze Star of Valor</li> <li>Disabled Veteran</li> <li>Disabled Veteran Handicapped</li> <li>Distinguished Service Cross</li> <li>Fallen Air Force</li> <li>Fallen Army</li> <li>Fallen Coast Guard</li> <li>Fallen Marines</li> <li>Fallen Navy Honorably Discharged Veteran</li> <li>Medal of Honor</li> <li>National Guard</li> <li>Navy Cross</li> <li>NORAD</li> <li>Pearl Harbor Survivor</li> <li>Prisoner of War</li> <li>Purpose Heart</li> <li>Silver Star</li> <li>U.S. Army</li> <li>U.S. Army Special Forces</li> <li>U.S. Marine Corps</li> <li>U.S. Navy</li> <li>Veteran of Afghanistan War</li> <li>Veteran of Iraq War</li> <li>Vietnam Veteran</li> <li>New (Available January 2012)</li> <li>World War II</li> </ul>

Source: Department of Revenue

*Special license plates in other states.* Among all 50 states, Maryland and Texas offer the most special license plates with several hundred designs each, while New Hampshire offers the fewest with six designs.<sup>1</sup> As shown in Attachment 1, Colorado — currently offering 67 group special, military, and university license plates — ranks 24th among all states in number of special license plates.

# **Procedures for Establishing New Special License Plates**

Except for alumni plates, which are created through an administrative process in the DOR, all new special license plates are now established by legislation, which details eligibility, fees, and other requirements. The process for establishing a new special license plate differs by category, as described below.

<sup>&</sup>lt;sup>1</sup>The definition of "special license plate" varies by state.

**Alumni associations.** Under current law, an association may apply to the DOR for a new special license plate once it has written commitments from at least 500 persons and agrees to pay design costs prior to production. Each association establishes the criteria for eligibility, which may include membership requirements or contributions payable to the association. Alumni plates are subject to standard plate fees (described below) and may be repealed if less than 500 sets are issued.<sup>2</sup>

*Group special*. State law requires that, prior to the introduction of a bill to establish a new special license plate, the person, group, or organization proposing the new plate must submit a proposal to the DOR and certify that at least 3,000 sets will be issued within one year following authorization. Group special license plates may not be issued to for-profit business entities.<sup>3</sup>

*Military*. Military special license plates are also established by legislation and available for passenger cars, trucks, motorcycles, and recreational vehicles under 16,000 pounds. In many cases, an additional \$25 issuance fee, (discussed below), is not applied to military special license plates.<sup>4</sup>

# Statutory Requirements for the Administration of Special License Plates

Administration of special license plates is delegated to the DOR, which has rule-making authority.<sup>5</sup> Under current law, the department:

- is required to submit a proposal for new group special license plates by March 1 and certify that each applicant has obtained the required number of signatures;<sup>6</sup>
- is authorized to set standards<sup>7</sup> and approve most designs<sup>8</sup> for new license plates; and
- is required to report to the General Assembly before March 1 each year on its activities, revenues, purchases and expenses, and any recommendations for legislative changes.<sup>9</sup>

**Discontinuation of special license plates.** The DOR is also authorized to retire, and in some cases not renew, special license plates that don't meet issuance or registration thresholds. Generally, state law specifies the required minimums, which are typically 3,000 sets. Table 2 shows special license plate styles that have been discontinued or retired.

<sup>&</sup>lt;sup>2</sup>Section 42-3-214, C.R.S.

<sup>&</sup>lt;sup>3</sup>Section 42-3-207, C.R.S.

<sup>&</sup>lt;sup>4</sup>Section 42-3-213, C.R.S.

<sup>&</sup>lt;sup>5</sup>Sections 42-3-207 (1)(b)(II), 42-3-213 (1)(b)(V)(d), and 42-3-218 (6), C.R.S.

<sup>&</sup>lt;sup>6</sup>Section 42-3-207 (2), C.R.S.

<sup>&</sup>lt;sup>7</sup>Sections 42-3-215 through 42-3-234, C.R.S.

<sup>&</sup>lt;sup>8</sup>The design for the Share the Road special license plate is approved by Bicycle Colorado, Inc. under Section 42-3-226 (2)(c), C.R.S.

<sup>&</sup>lt;sup>9</sup>Section 42-3-302 (2), C.R.S.

<sup>&</sup>lt;sup>10</sup>Sections 42-3-215 through 42-3-234, C.R.S.

Table 2
Discontinued Special License Plates
As of May 31, 2011

Special License Plate Name	Total Sets Issued	Total Revenue Collected	Reason For Retirement
Agriculture and Natural Resources	2,056	\$51,400	Failure to meet minimum
Always Buy Colorado	304	7,600	Unknown
Denver Firefighters	1,501	37,525	Failure to meet minimum
Knights of Columbus	918	22,950	Failure to meet minimum
Masonic Family	1,799	44,975	Failure to meet minimum
Naval Reserve	803	20,075	Failure to meet minimum
Protective Order of Elks	1,247	31,175	Failure to meet minimum
Rotary Club	50	1,250	Failure to meet minimum
U.S. Olympic Committee	Unknown	Unknown	Unknown
University of Southern Colorado	0	0	Never issued

Source: Department of Revenue, July 2011

#### Fees and Revenue

Special license plate revenue is typically generated by one-time fees collected upon plate issuance. These fees are *in addition* to any required moneys by an alumni association or group, or other statutorily required fees, such as the license plate and tab fee paid by all vehicle owners. Although some, including certain military plates, are exempt from some or all fees, most special license plates require:

- a \$25 fee, credited to the Licensing Services Cash Fund (LSCF);
- a \$25 fee, credited to the Highway Users Tax Fund (HUTF);<sup>11</sup> and
- other plate-specific fees required by statute.

**How fee revenue is used.** HUTF moneys are continuously appropriated to the Colorado Department of Transportation and allocated for state highways (65 percent) and distributed to counties and cities (35 percent). LSCF moneys are appropriated to the DOR for personal services and operating expenses of driver's license offices.

**Revenue.** Special license plates have generated a cumulative \$16.3 million in state revenue, an average of \$1.8 million per year. Special license plate revenue varies according to plate, and is detailed in Attachment 2. Table 3 shows special license plates by highest average annual revenue.

<sup>&</sup>lt;sup>11</sup>Section 42-3-312, C.R.S.; Sections 42-3-207 through 42-3-234, C.R.S.

Table 3

Top 10 Special License Plates By Highest Average Annual Revenue
As of May 31, 2011

Special License Plate Name	Average Sets Issued Per Year	Total Revenue Collected To Date	Average Annual Revenue				
Columbine	17,385	\$4,993,125	\$453,920				
Breast Cancer Awareness	8,558	1,382,750	230,458				
Honorably Discharged Veteran	6,944	2,248,325	118,333				
Pioneer	5,443	1,326,375	94,741				
Broncos Charities	1,851	385,175	77,035				
Ski Country	2,946	139,650	69,825				
Air Force Commemorative	2,396	613,675	55,789				
Firefighters	3,304	718,075	55,237				
U.S. Marine Corps	2,996	574,175	52,198				
Vietnam Veteran	1,425	339,600	48,514				

Source: Department of Revenue

# Sample State Revenue and Expenditures for a New Special License Plate

Following enactment of legislation by the General Assembly, a new special license plate is generally made available on January 1 of the following year. State revenue, cost and distribution assumptions, based on 3,000 sets and standard fee provisions, are shown in Table 4.

Table 4
Special License Plate Revenue and Cost Assumptions

New Group Special License Plate	1st Fiscal Year (6 months of availability)	2nd Fiscal Year (12 months of availability)
Revenue (3,000 issued over two fiscal years)		
\$25 fee credited to Highway Users Tax Fund (HUTF)	\$37,500	\$37,500
\$25 fee credited to the Licensing Services Cash Fund (LSCF)	37,500	37,500
\$5.92 fee for license plate / tab, credited to License Plate Cash Fund	<u>8,880</u>	<u>8,880</u>
Subtotal Revenue	\$83,880	\$83,880
Expenditures (one-time costs for 3,000 sets)		
Computer programming - 40 hours at the current rate of \$74 per hour	\$2,960	\$ -
Design fees, if applicable (\$200)	200	-
License plate tab and production (\$5.92 per set)	<u>17,600</u>	-
Subtotal Expenditures	\$20,920	\$ -
Total Less 35 percent HUTF distribution to cities and counties Net State Gain/Loss	\$62,690 (13,125) <b>\$49,835</b>	\$83,880 (13,125) <b>\$70,755</b>

Attachment 1: Ranking of States by Availability of Special License Plates
June 2011

StateCollegiateOrganizations)UnknownUnknownTexas26127	70 37	Professional, al) Tota Unknown	
Maryland* Unknown Unknown Texas 26 127	70 37	*	
Texas 26 127	37	Ulikilowii	1101000000*
		56	Unknown* 246
Pennsylvania 92 125	20	0	240
Virginia 90 96	43	0	237
New York 29 98	38	46	211
Tennessee 53 73	47	9	182
Montana 21 106	17	15	159
	40	0	
	40 35	0	143
	35 44		138
Missouri 29 64		0	137
Florida 36 77	21	0	134
North Carolina 28 90	13	0	131
Oklahoma 1 69	50	0	120
Georgia 29 51	40	0	120
Mississippi 24 67	28	0	119
Alabama 26 48	26	9	109
South Dakota 11 75	12	7	105
South Carolina 34 49	21	0	104
New Jersey 9 47	34	6	96
Illinois 19 44	28	0	91
Delaware 21 31	28	0	80
Kentucky 29 27	19	0	75
Arkansas 17 32	21	0	70
Colorado** 13 23	31	0	67
Indiana 22 29	10	0	61
Connecticut 7 27	16	10	60
lowa 18 15	24	0	57
Idaho 10 30	10	0	50
Nevada 2 25	17	5	49
Michigan 15 9	25	0	49
Utah 13 19	12	0	44
Minnesota 26 2	16	0	44
West Virginia 10 18	14	0	42
Massachussetts 0 18	19	2	39
Wisconsin 14 15	10	0	39
Washington 7 19	13	0	39
Arizona 4 24	8	0	36
New Mexico 5 11	12	6	34
California 1 10	17	0	28
Oregon 5 11	12	0	28
Wyoming 1 0	24	2	27
Hawaii 1 12	9	0	22
North Dakota 0 10	10	0	20
Kansas 7 6	7	0	20
Vermont 1 7	8	0	16
Alaska 4 0	10	2	16
Maine 1 8	6	0	15
Rhode Island 0 0	6	6	12
Nebraska 2 0	5	1	8
New Hampshire 0 1	5	0	6

#### State Notes

## Other Notes

While some states consider antique, governmental, and other plates to be "special," these were excluded to match Colorado criteria.

Professional, occupational, regional, emergency services, and others plates were included when open to anyone or actually a service organization.

Staff surveyed the motor vehicle registration websites on June 24, 2011, to obtain counts. Motorcycle duplicates are excluded.

<sup>\*</sup>Maryland has over 700 plates categorized as "organizational." It is not clear how many of these designs meet Colorado's definition of special.

<sup>\*\*</sup>Colorado -- Does not include special plates added in the 2011 legislative session since the plates are not available until 2012.

# Attachment 2: Special License Plates As of May 31, 2011

									# Issued					
		Year				Issuance Fee	Exempt from		through June	Number Issued July	Average	Revenue	Average	
		Issuance			Issuance Fee	(LSCF) July 2007	issuance fees	Special	2007 (HUTF	2007 - May 2011	Issued Per	Collected to	Revenue Per	Registered as of
Туре	Name	Began	Authorized By or Documentation Required prior to issuance	Current Donation Required	(HUTF)	forward	for first set	Renewal Fee	Fee Only)	(LSCF & HUTF Fee)	Year	Date	Year	May 31, 2011
Alumni	Air Force Academy	1997	USAF Academy Association of Graduates	\$50.00		25.00	No	-	308		75.96	\$14,775.00	\$985.00	
Alumni	Colorado College	2006	N/A	\$0.00		25.00	No	-	371		165.96	\$28,900.00	\$4,816.67	
Alumni	Colorado School of Mines	2001	CSM Alumni Association	\$50.00		25.00	No	-	1,188	,	345.96	\$60,650.00	\$5,513.64	
Alumni	Colorado State University	2001	CSU Alumni Association	\$100.00		25.00	No	-	3,574	2,709	705.00	\$157,075.00	\$14,279.55	,
Alumni	Colorado State University Pueblo	2010	CSU Pueblo Alumni Association N/A	\$50.00		25.00	No	-	0 444	201 798	99.00	\$5,025.00	\$2,512.50	
Alumni Alumni	Mesa State College Metro State College	2006 2003	MSCD Alumni Association	\$0.00 \$50.00		25.00 25.00	No No	-	857	798 659	195.00 153.00	\$31,050.00 \$37,900.00	\$5,175.00 \$4,211.11	
Alumni	Regis University	2005	Regis University Alumni Association	\$0.00		25.00	No		470		159.96	\$27,250.00	\$3,892.86	
Alumni	University of Colorado	2000	CU Alumni Association	\$50.00 mem, \$150.00 non-mem		25.00	No		8,471		1,761.96	\$380,175.00	\$31,681.25	
Alumni	University of Colorado Colorado Springs	2011	CU Colorado Springs Alumni Association	\$50.00		25.00	No	_	0,.,1	60	144.00	\$1,500.00	\$1,500.00	,
Alumni	University of Denver	2002	University of Denver Alumni Association	\$25.00 to \$50.00		25.00	No	-	810		237.96	\$40,950.00	\$4,095.00	
Alumni	University of Northern Colorado	2001	UNC Alumni Association	\$25.00		25.00	No	-	1,128		245.04	\$56,975.00	\$5,179.55	
Alumni	Western State College	2005	Western State Alumni Association	\$0.00		25.00	No	-	473		150.00	\$27,725.00	\$3,960.71	
Group	10th Mountain Division	1999	N/A	\$0.00	25.00	25.00	No	-	11,319	9,951	2,270.04	\$531,750.00	\$40,903.85	12,108
Group	Adopt a Shelter Pet	2011	State of Colorado Pet Over Population Fund	\$30.00	25.00	25.00	No	25.00	0	1,569	3,765.60	\$39,225.00	\$39,225.00	1,649
Group	Air Force Commemorative	2001	N/A	\$0.00	25.00	25.00	No	-	14,246	10,301	2,396.04	\$613,675.00	\$55,788.64	12,815
Group	Alive at 25	2010	Colorado State Patrol Family Foundation	\$30.00	25.00	25.00	No	-	0	63	25.92	\$1,575.00	\$787.50	37
Group	American Indian	2002	Rocky Mountain Indian Chamber of Commerce	\$25.00	25.00	25.00	No	-	1,565	1,423	368.04	\$74,700.00	\$7,470.00	1,774
Group	Boy Scouts	2009	N/A	\$0.00	25.00	25.00	No	-	0	1,060	460.08	\$26,500.00	\$8,833.33	809
Group	Breast Cancer Awareness	2006	State of Colorado Breast and Cervicial Cancer Prevention Treatment Fund	optional until 2012, then \$25.00	25.00	25.00	No	25.00	18,051	37,259	8,558.40	\$1,382,750.00	\$230,458.33	31,568
Group	Broncos Charities	2007	Denver Broncos Chairties	\$30.00		25.00	No	25.00	6,897	8,510	1,851.00	\$385,175.00	\$77,035.00	
Group	Carbon Fund	2008	Governor's Energy Office via The Climate Trust	\$25.00 or offset 50% of emissions		25.00	No	_	0	1,025	305.04	\$25,625.00	\$6,406.25	
Group	Columbine	2001	N/A	\$0.00		25.00	No	_	123,568		17,385.00	\$4,993,125.00	\$453,920.45	
Group	Donate Life	2010	N/A	\$0.00		25.00	No		0	2,505	1,290.96	\$62,625.00	\$31,312.50	,
Group	Firefighters	1999	Firefighter ID card or letter from fire chief	\$0.00	25.00	25.00	No	-	15,679	13,044	3,303.96	\$718,075.00	\$55,236.54	
Group	Greyhound Lovers	2001	N/A	\$0.00	25.00	25.00	No	-	4,442	3,064	681.00	\$187,650.00	\$17,059.09	4,091
Group	Italian American Heritage	2008	N/A	\$0.00	25.00	25.00	No	-	0	3,217	792.00	\$80,425.00	\$20,106.25	2,094
Group	Kids 1st	2007	Rocky Mountain Research and Prevention Inst.	\$30.00	25.00	25.00	No	-	287	1,775	414.96	\$51,550.00	\$10,310.00	1,399
Group	Pioneer	1998	N/A	\$0.00	25.00	25.00	No	-	30,348	22,707	5,442.96	\$1,326,375.00	\$94,741.07	35,836
Group	Raptor	2001	Raptor Education Foundation (REF)	set by REF and varies	25.00	25.00	No	-	2,953	1,597	357.00	\$113,750.00	\$10,340.91	2,998
Group	Share the Road	2008	Bicycle Colorado	\$25.00		25.00	No	-	0	5,699	1,001.04	\$142,475.00	\$35,618.75	
Group	Ski Country	2010	N/A	\$0.00		25.00	No	-	0	5,586	2,946.00	\$139,650.00	\$69,825.00	
Group	State Parks	2011	Foundation for Colorado State Parks	\$44.00		25.00	No	-	0	169	405.60	\$4,225.00	\$4,225.00	
Group	Support Education	2007	Impact on Education	\$20.00		25.00	No	-	520		103.92	\$25,325.00	\$5,065.00	
Group	Support the Horse	2009	Colorado Horse Development Authority	\$30.00		25.00	No	-	0	1,812	561.00	\$45,300.00	\$15,100.00	
Group	Support the Troops	2007	American Military Family	\$25.00		25.00	No	-	1,638	-,	1,631.04	\$208,525.00	\$41,705.00	
Group	Colorado Avalanche	2012	Kroenke Sports Charities	\$45.00		25.00	No	-	0	0	0.00	\$0.00	\$0.00	
Group	Denver Nuggets	2012	Kroenke Sports Charities	\$45.00		25.00	No	-	0	0	0.00	\$0.00	\$0.00	
Group	Juvenile Diabetes	2012 2012	N/A	\$0.00 \$20.00		25.00	No	-	0	0	0.00	\$0.00 \$0.00	\$0.00 \$0.00	
Group Group	Craig Hospital	2012	Craig Hospital N/A	\$20.00		25.00 25.00	No No	-	0	0	0.00	\$0.00	\$0.00	
Military	Girl Scouts Centennial 4th Infantry Division	2012	N/A	\$0.00		25.00	No No	-	0	683	260.04	\$17,075.00	\$5,691.67	
Military	Air Force Cross	2003	Forms DD-214 and DR-2181	\$0.00		25.00	Yes	-	4	5	3.00	\$33.75	\$3,091.07	
Military	Bronze Star	2003	Forms DD-214 and DR-2101 Forms DD-214 and DR-2690	\$0.00		25.00	No.		519	-	328.08	\$45,875.00	\$9,175.00	
Military	Bronze Star of Valor	2007	Forms DD-214 and DR-2690	\$0.00		25.00	No	_	86	192	45.00	\$6,950.00	\$1,390.00	
Military	Disabled Veteran	1949	Veteran Administration and other documents	\$0.00		25.00	Yes	_	11,919		5,451.00	\$117,956.25	\$280.85	
Military	Disabled Veteran Handicapped	1998	Veteran Administration and other documents	\$0.00		25.00	Yes	_	2,044		1,008.00	\$21,168.75	\$226.81	
Military	Distinguished Service Cross	2004	Forms DD-214 and DR-2181	\$0.00		25.00	Yes	_	4	5,001	2.04	\$33.75	\$0.63	
Military	Fallen Air Force	2007	Form DR-2432 and other documents	\$0.00		25.00	HUTF fee only	-	3	8	4.08	\$211.25	\$42.25	
Military	Fallen Army	2007	Form DR-2432 and other documents	\$0.00		25.00	HUTF fee only	-	30	141	27.96	\$3,637.50	\$727.50	
Military	Fallen Coast Guard	2007	Form DR-2432 and other documents	\$0.00	25.00	25.00	HUTF fee only	-	0	0	0.00	\$0.00	\$0.00	0
Military	Fallen Marine	2007	Form DR-2432 and other documents	\$0.00	25.00	25.00	HUTF fee only	-	11	28	9.00	\$741.25	\$148.25	21
Military	Fallen Navy	2007	Form DR-2432 and other documents	\$0.00		25.00	HUTF fee only	-	12	9	3.00	\$270.00	\$54.00	
Military	Honorably Discharged Veteran	1993	Form DD-214 or other documents	\$0.00	25.00	25.00	No	-	60,310	29,623	6,943.92	\$2,248,325.00	\$118,332.89	53,064
Military	Korean War Veteran	2003	Form DD-214 or other documents	\$0.00	25.00	25.00	No	-	660	450	105.00	\$27,750.00	\$3,083.33	682

# Attachment 2: Special License Plates As of May 31, 2011

							_			# Issued		_	_		
		Year			_			Exempt from		•	-	Average	Revenue	Average	
_		suance					SCF) July 2007	issuance fees	Special	2007 (HUTF	2007 - May 2011	Issued Per	Collected to	Revenue Per	Registered as of
Туре		Began	Authorized By or Documentation Required prior to issuance	Current Donation Required		(HUTF)	forward		Renewal Fee	Fee Only)	(LSCF & HUTF Fee)	Year	Date	Year	May 31, 2011
Military	Medal of Honor	1997	Form DD-214 or other documents	·	0.00	25.00	25.00	Yes	-	3	2	0.00	\$18.75	\$0.19	
Military	National Guard	1988	Form DR-2226	· · · · · · · · · · · · · · · · · · ·	50.00	25.00	25.00	No	-	909	684	126.96	\$39,825.00	\$1,659.38	763
Military	Navy Cross	2004	Forms DD-214 and DR-2181	\$	50.00	25.00	25.00	Yes	-	7	3	0.96	\$37.50	\$0.70	6
Military	NORAD	2009	N/A	\$	0.00	25.00	25.00	No	-	0	1,722	312.00	\$43,050.00	\$14,350.00	1,000
Military	Pearl Harbor Survivor	1987	Form DR-2130	\$	0.00	25.00	25.00	Yes	-	83	36	11.04	\$446.25	\$2.68	53
Military	Prisoner of War	1987	Form DR-2502	\$	0.00	25.00	25.00	Yes	-	367	292	59.04	\$2,471.25	\$14.83	269
Military	Purple Heart	1988	Form DR-214 and DR-2223	\$	0.00	25.00	25.00	Yes	-	3,852	4,162	1,081.92	\$30,052.50	\$187.83	4,281
Military	Silver Star	2004	Form DR-214 and DR-2181	\$	0.00	25.00	25.00	Yes	-	48	166	39.96	\$802.50	\$15.05	130
Military	U.S. Air Force	2008	Form DD-214 or other documents	\$	0.00	25.00	25.00	No	-	0	4,850	1,344.00	\$121,250.00	\$30,312.50	3,226
Military	U.S. Army	2001	Form DD-214 or other documents	\$	0.00	25.00	25.00	No	-	6,029	9,983	2,458.92	\$400,300.00	\$36,390.91	7,906
Military	U.S. Army Special Forces	2008	Form DD-214 and DR-2382, and orders	\$	0.00	25.00	25.00	No	-	0	542	112.92	\$13,550.00	\$3,387.50	308
Military	U.S. Coast Guard	2008	Form DD-214 or other documents	\$	0.00	25.00	25.00	No	-	0	728	144.00	\$18,200.00	\$4,550.00	465
Military	U.S. Marine Corps	2001	Form DD-214 or other documents	\$	50.00	25.00	25.00	No	-	11,461	11,506	2,996.04	\$574,175.00	\$52,197.73	13,128
Military	U.S. Navy	2006	Form DD-214 or other documents	\$	0.00	25.00	25.00	No	-	1,905	4,551	1,137.00	\$161,400.00	\$26,900.00	3,888
Military	Veterans of Afghanistan War	2011	Form DD-214 or other documents	\$	50.00	25.00	25.00	No	-	0	110	264.00	\$2,750.00	\$2,750.00	109
Military	Veteran of Iraq War	2011	Form DD-214 or other documents	\$	0.00	25.00	25.00	No	-	0	258	619.20	\$6,450.00	\$6,450.00	278
Military	Vietnam Veteran	2005	Form DD-214 or other documents	\$	50.00	25.00	25.00	No	-	7,724	5,860	1,425.00	\$339,600.00	\$48,514.29	
Military		2012	Form DD-214 or other documents	· · · · · · · · · · · · · · · · · · ·	50.00	25.00	25.00	HUTF fee only	_	, 0	0	0.00	\$0.00	\$0.00	0
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