



# City of Boulder Finance

## REVENUE REPORT

October 2022

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Tax & Licensing Division  
Joel Wagner, Tax and Special Projects Manager  
[wagnerj@bouldercolorado.gov](mailto:wagnerj@bouldercolorado.gov), 303-441-3871

This report provides information and analysis related to 2022 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, electronic smoking device tax, food service tax, marijuana tax, short-term rental tax, sugar sweetened beverage tax, and the trash tax. The revenue reported below was received by the city through November 30, 2022 and is largely attributed to economic activity through the month of October 2022. Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

**Sales and Use Tax Summary**

Sources - Related to Current Economic Activity	October YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$97,169,368	\$109,904,613	12,735,245	13.11%	14.44%
Rec MJ Additional 3.5%*	1,691,479	1,246,899	(444,580)	(26.28%)	(25.80%)
Business Use Tax	9,654,033	9,570,758	(83,275)	(0.86%)	2.82%
Construction Use Tax	8,283,510	11,495,511	3,212,001	38.78%	20.64%
Motor Vehicle Use Tax	5,315,585	5,195,814	(119,772)	(2.25%)	(0.66%)
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$122,113,976</b>	<b>\$137,413,595</b>	<b>\$15,299,619</b>	<b>12.53%</b>	<b>12.74%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	444,677	197,698	(246,979)	(55.54%)	(76.38%)
Use Tax Audit Revenue	552,218	326,554	(225,664)	(40.87%)	(75.41%)
<b>Total Sales and Use Tax</b>	<b>\$123,110,871</b>	<b>\$137,937,847</b>	<b>\$14,826,976</b>	<b>12.04%</b>	<b>12.03%</b>

\* The additional 3.5% sales and use tax on Recreational Marijuana is dedicated to the general fund.

**Other Tax Revenues**

Miscellaneous Tax Statistics	October YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$5,419,486	\$7,963,495	\$2,544,009	46.94%	57.13%
Admissions Tax	155,318	565,810	410,492	264.29%	316.57%
Disposable Bag Fee	182,822	183,179	357	0.00%	(1.56%)
Electronic Smoking Device Tax	944,152	627,850	(316,301)	(33.50%)	(32.32%)
Food Service Tax	531,668	619,297	87,629	16.48%	22.61%
Rec Marijuana Excise Tax	1,142,561	714,115	(428,446)	(37.50%)	(30.36%)
Short-Term Rental Tax	1,020,512	1,195,577	175,065	17.15%	21.79%
Sugar Sweetened Beverage Tax	3,292,118	3,501,711	209,592	6.37%	11.31%
Trash Tax	1,347,214	1,326,276	(20,938)	(1.55%)	0.39%

## Revenue Trends and Changes

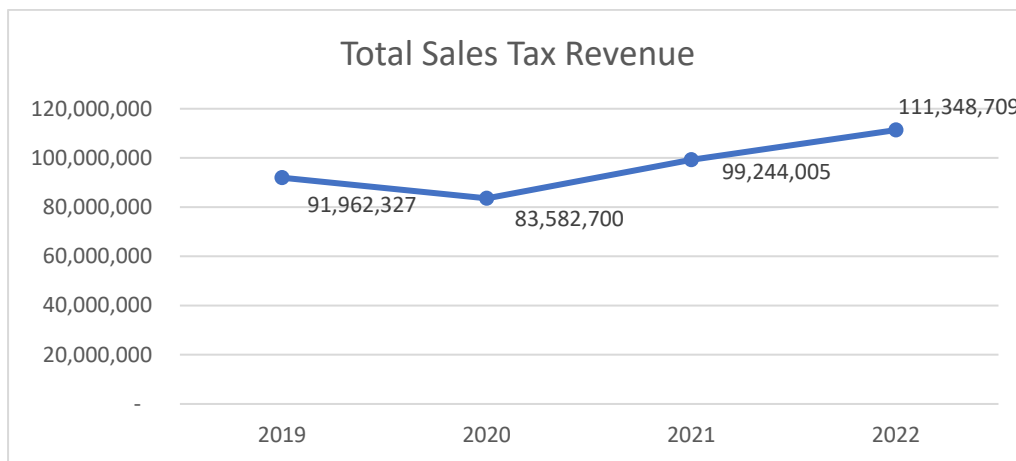
### Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD October 2021 by \$15,299,619 or 12.5%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 12.7% compared to the previous 12 months.

The city also completes tax compliance audits which may result in additional revenue. This revenue relates to prior periods and is not reflective of current economic activity. Including audit revenue, total sales and use tax increased from YTD October 2021 by \$14,826,976 or 12.0%. On a rolling 12-month basis, total sales and use tax increased by 12.0% compared to the previous 12 months.

### Sales Tax

YTD October 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$12,104,703 (or 12.2%) when compared to YTD October 2021. This increase results in a compound annual growth rate of 6.6% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in October 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$2.8 year to date. In addition to price inflation in consumer goods, the large contributors include recovery in eating places, and large institutional sellers in the computer related business sector and biopharma sector.



On a *rolling twelve-month* basis, performance of retail sectors is mixed in comparison to inflation in consumer prices. The Consumer Price Index (CPI) for All Urban Consumers increased 8.2% for the twelve months ended October 2022<sup>1</sup>. In Boulder, Apparel Stores increased 15.7%, Eating Places increased 23.0%, and General Retail increased 8.5%. On the other hand, Automotive Trade, Building Materials, and Food Stores underperformed CPI at 7.0%, 6.1%, and 7.4%, respectively. Consumer Electronics declined 4.0% due primarily to an unusually large sale in 2021. Computer Related Business Sector, and All Other, which include large institutional technology sellers and biotechnology businesses increased 56.4% and 32.2% respectively.

### Other Taxes

Tourism related activity continued to rebound in October: Short-Term Rental tax increased 17.2%, while Accommodations Tax increased by 46.7%. Food Service Tax revenues improved by 16.5%. Sugar Sweetened Beverage tax increased 6.4%, and Admissions Tax improved by 264.3%. Recreational Marijuana excise tax declined by 37.5% and the additional 3.5% tax on Recreational Marijuana declined by 26.3%, which is consistent with statewide trends.

<sup>1</sup> U.S. Bureau of Labor Statistics, October 19, 2022

Chart 1: YTD Sales and Use Tax by Fund

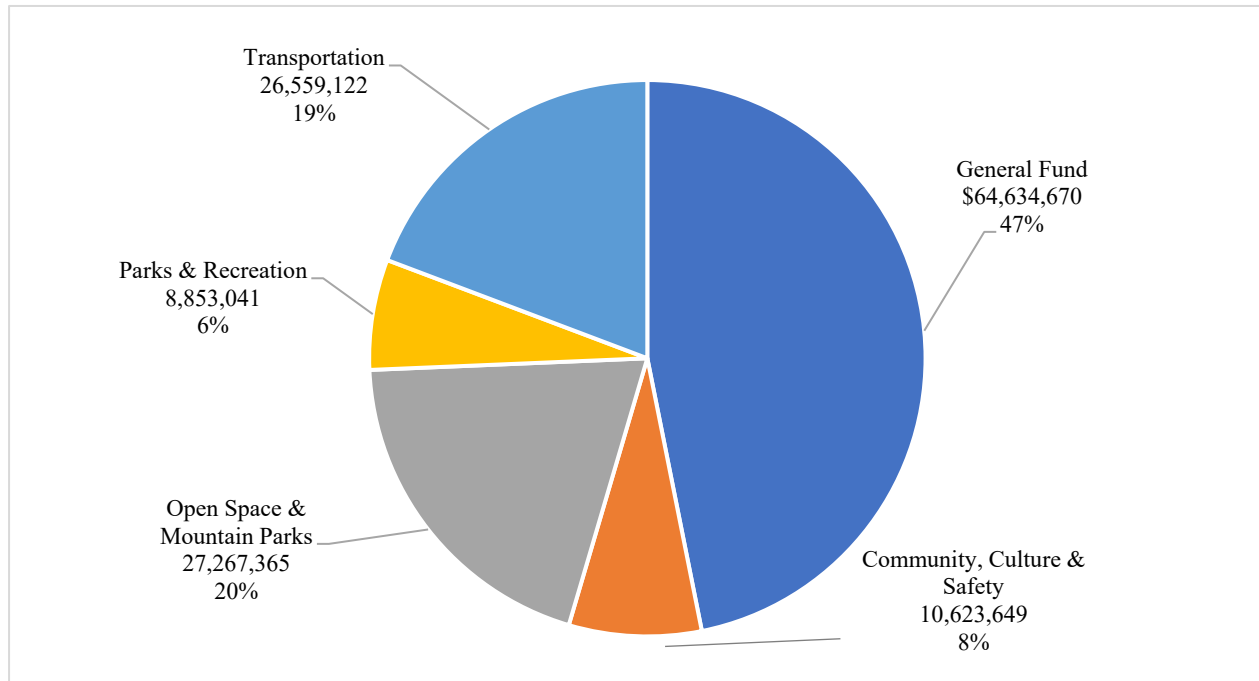
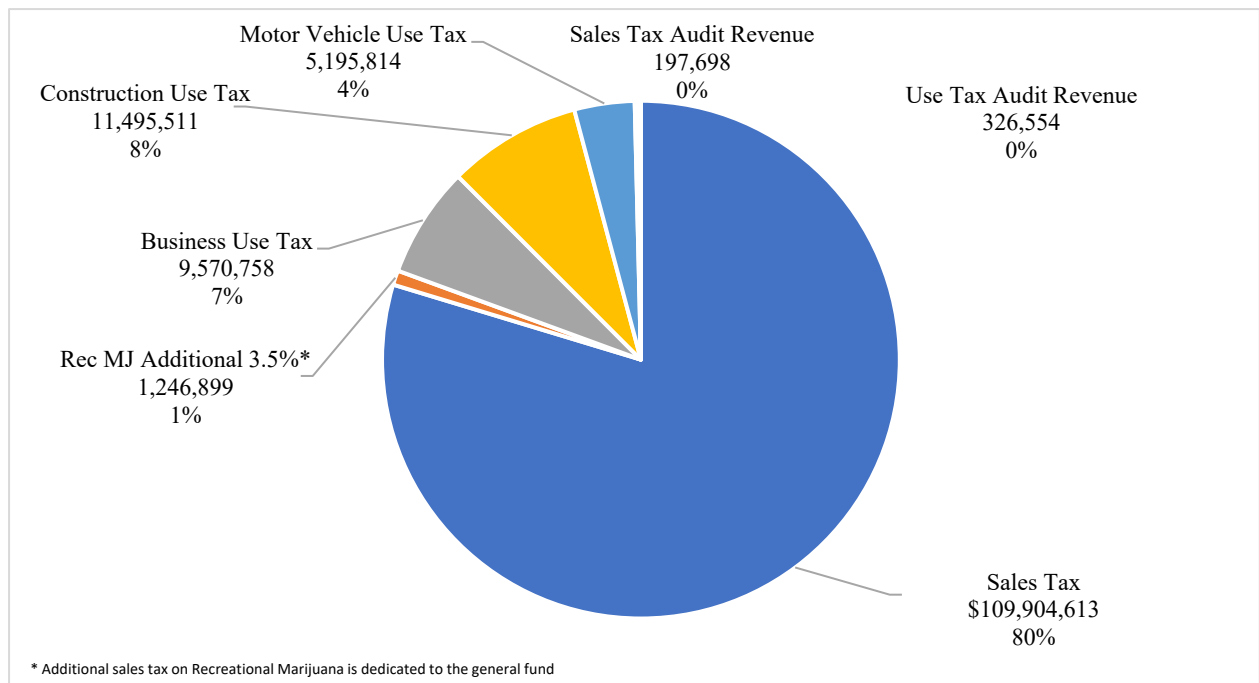


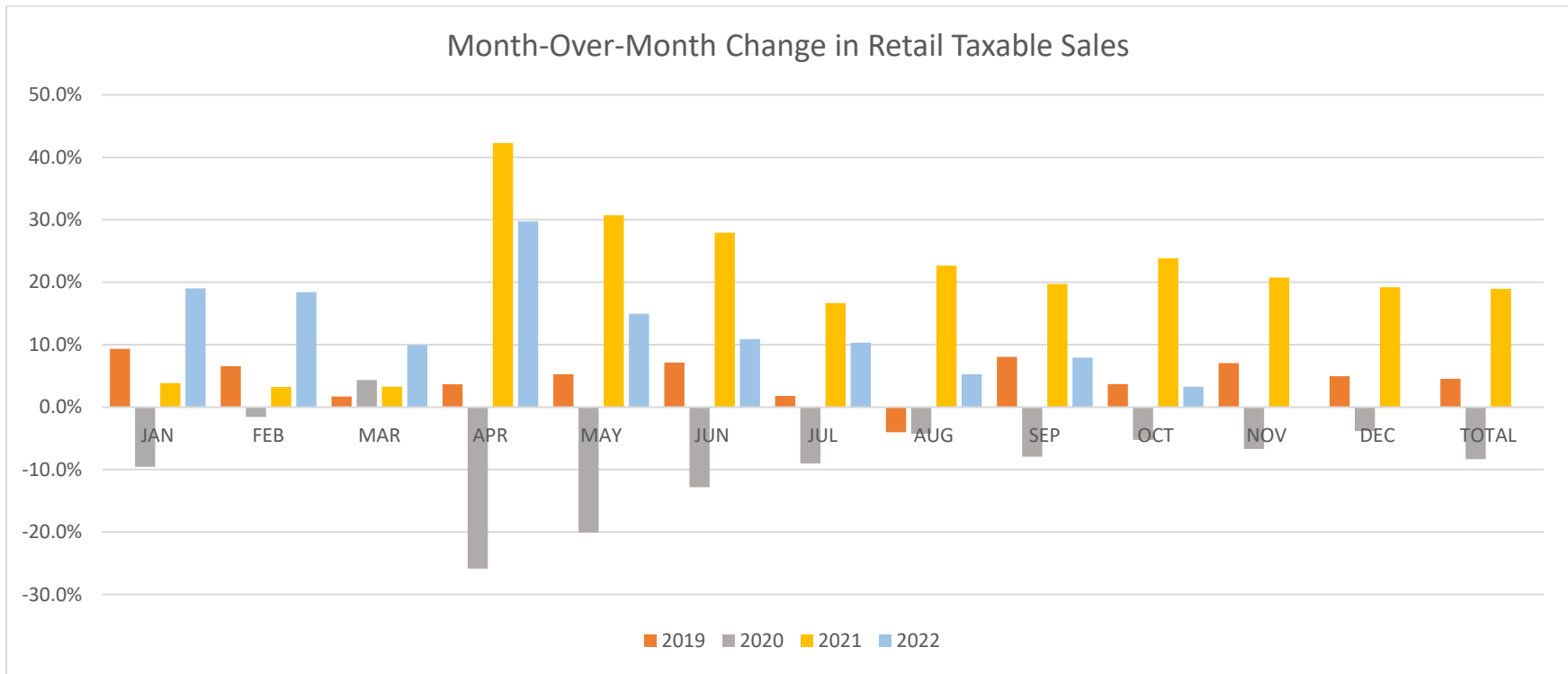
Chart 2: YTD Sales & Use Tax by Type



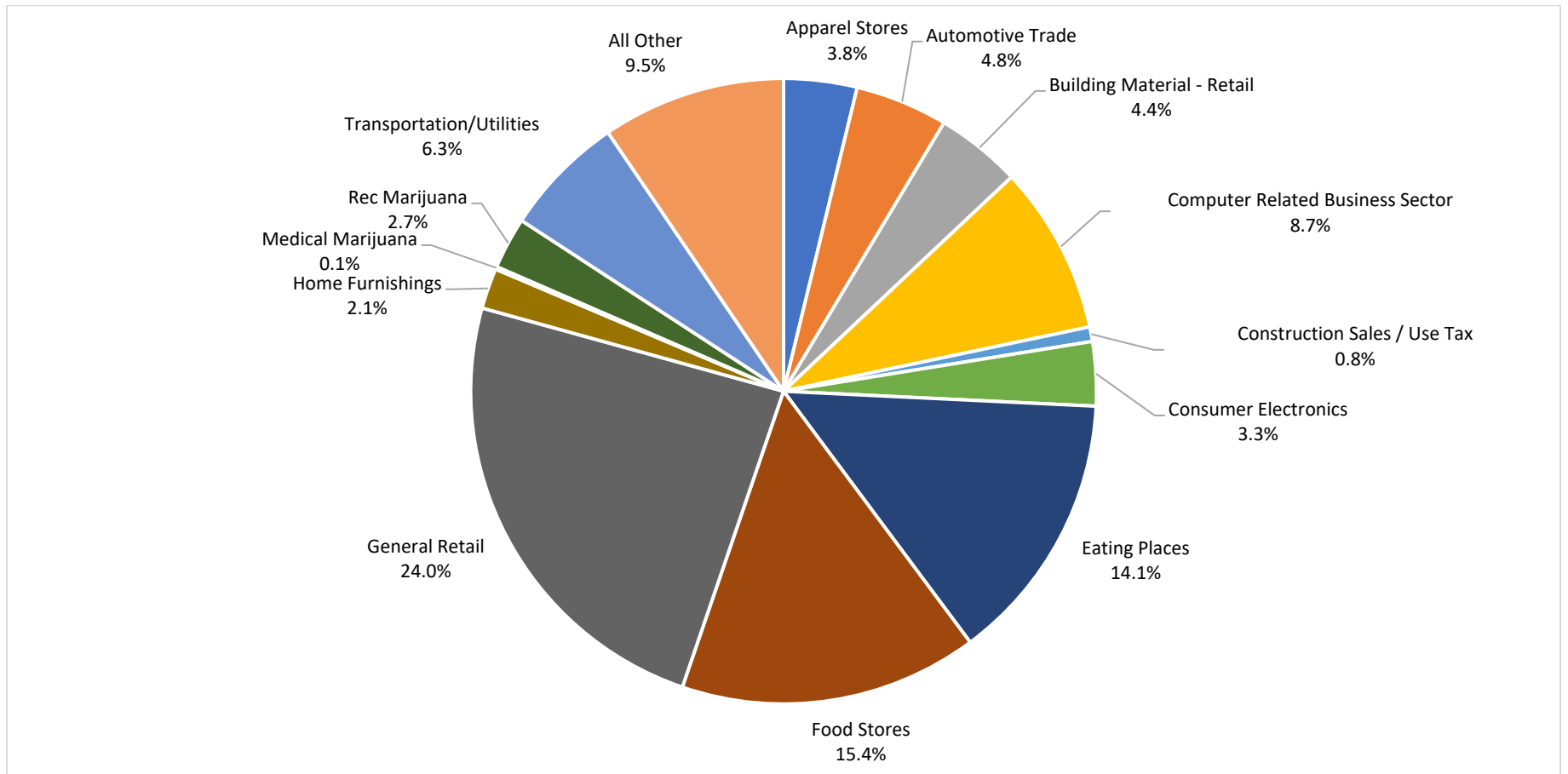
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 80% of total sales and use tax revenue for the period.
- Because there is strong seasonality to retail sales tax revenue, it is useful to compare same month-over-month revenue changes. October 2022 retail sales tax revenue was **up 3.3%** compared to October 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

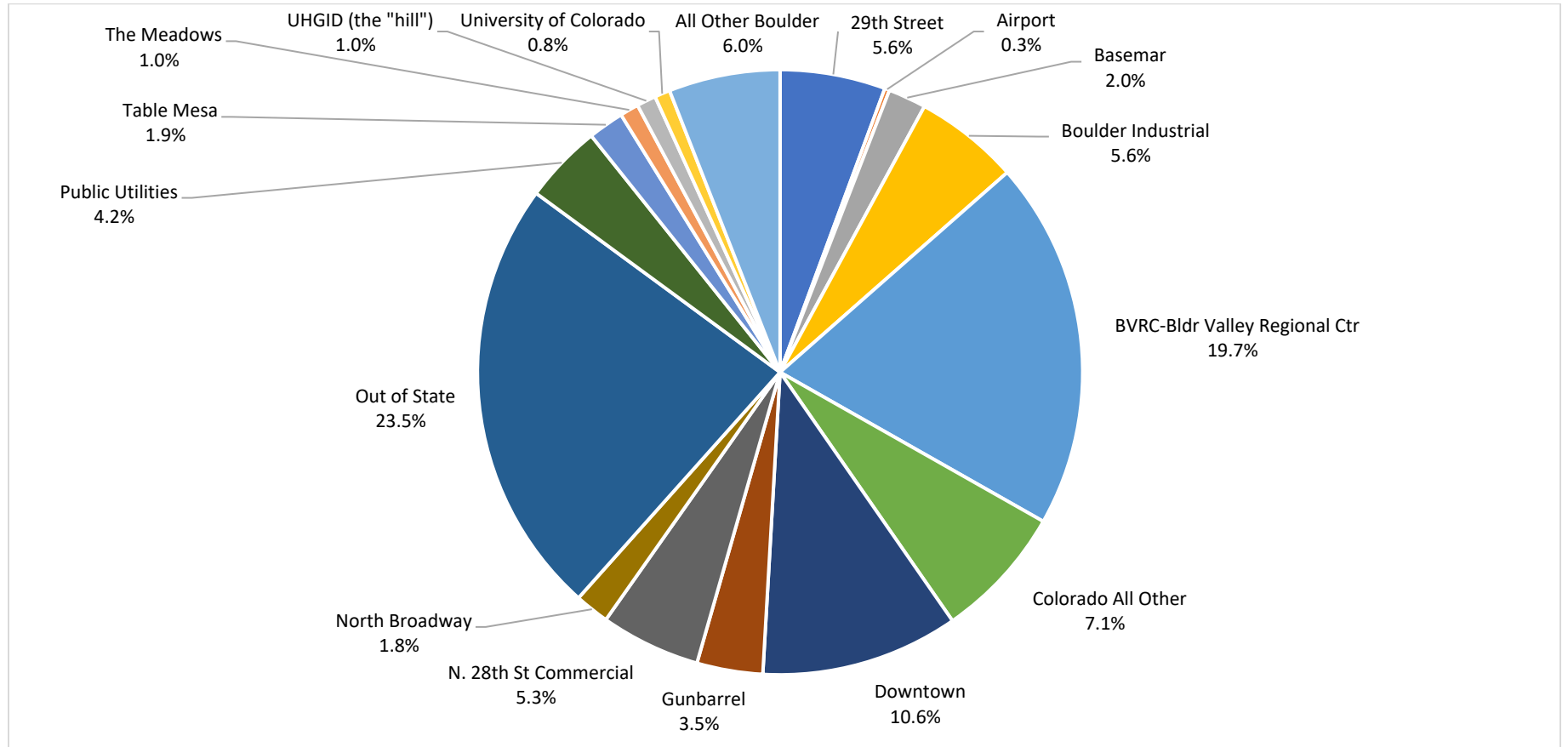
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



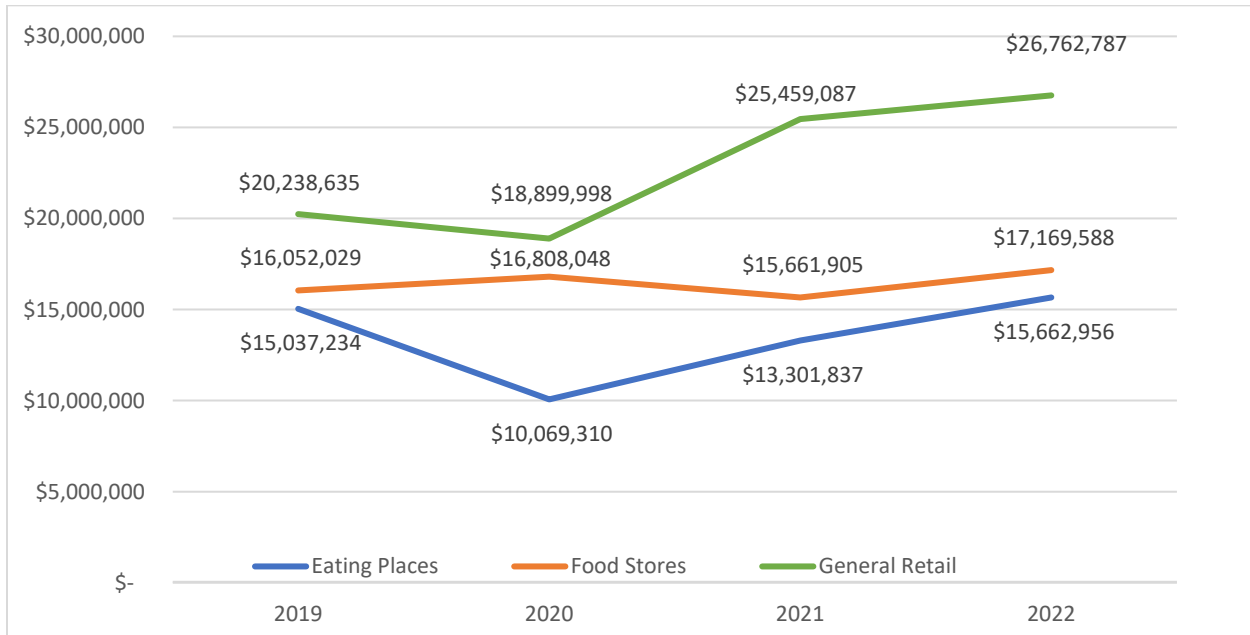
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



<sup>2</sup> Some geographic sub-areas have been combined, see Exhibit 2 for sub-area breakdowns.

### Chart 6: Industry Trends – YTD Retail Sales Tax

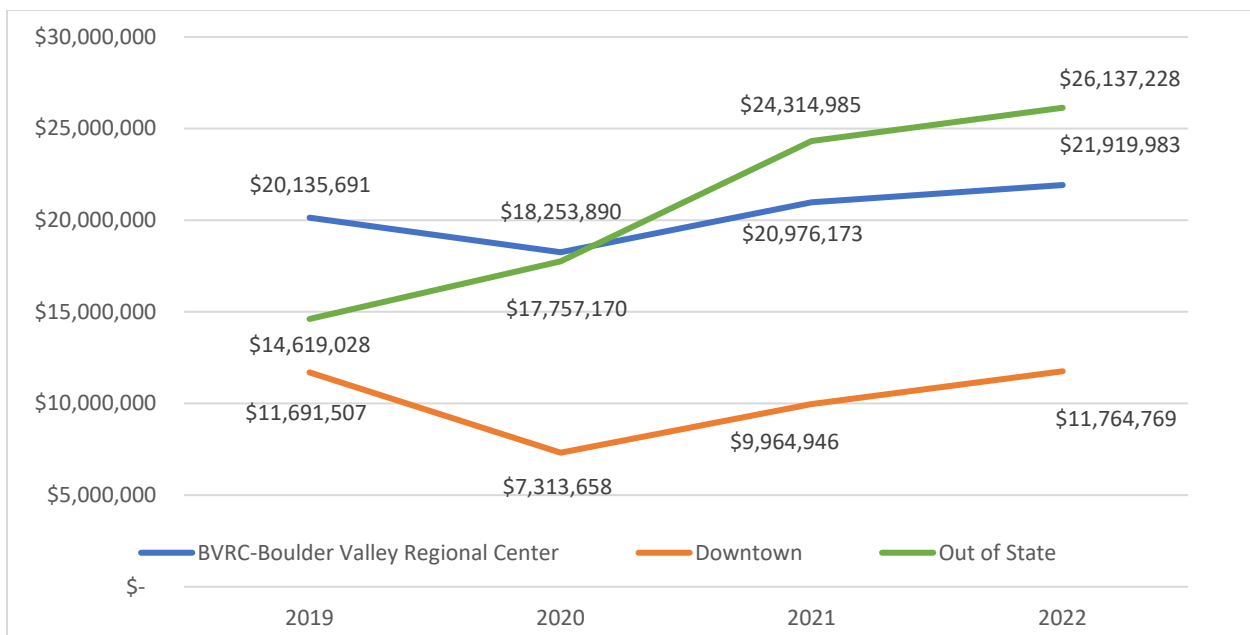
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



Notes: Totals may not tie to exhibits due to rounding.  
 Industry groups were updated for several taxpayers during conversion to the new sales tax system in 2020. Prior periods have been adjusted to provide a consistent comparison. The prior year numbers in this report may not tie to prior publications.

### Chart 7: Geographic Area Trends – YTD Retail Sales Tax

The chart below highlights the three-highest grossing geographic areas. Combined these three areas generate over half of total retail sales tax revenue for the period.



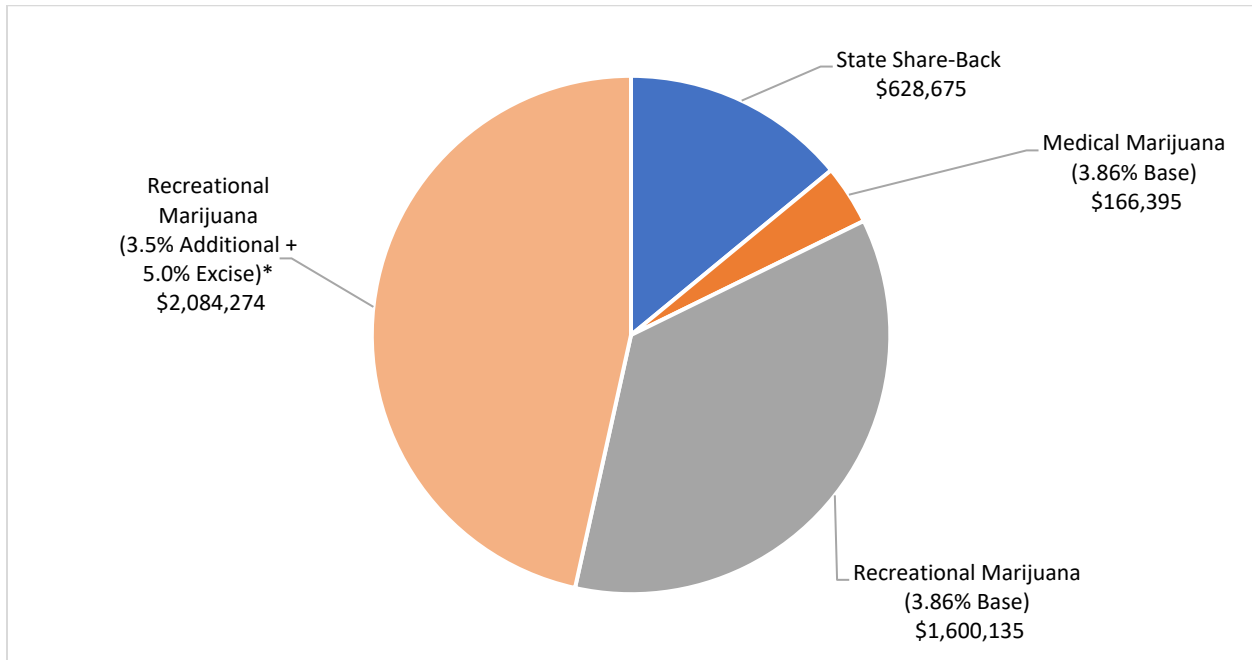
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

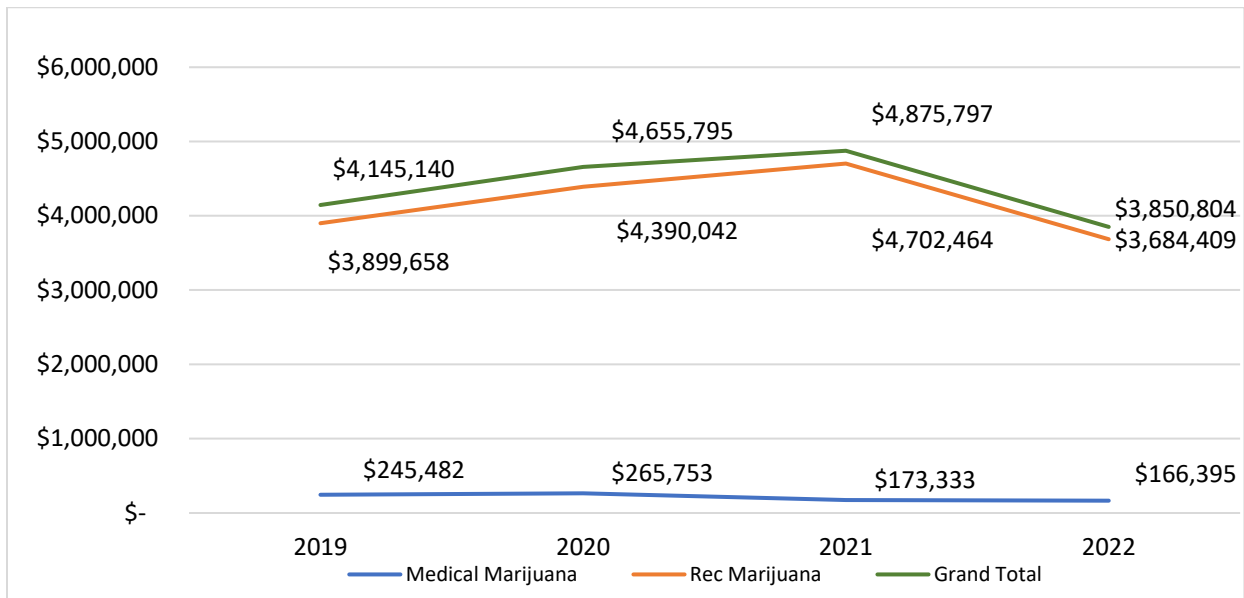
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana is transferred from a cultivation facility to a dispensary, testing facility or facility that produces marijuana infused products. In addition, the city receives a revenue share back from state recreational marijuana taxes, which is reflected in Chart 8 below.

**Chart 8: Distribution of YTD Marijuana Revenues**



\*Dedicated to the General Fund.

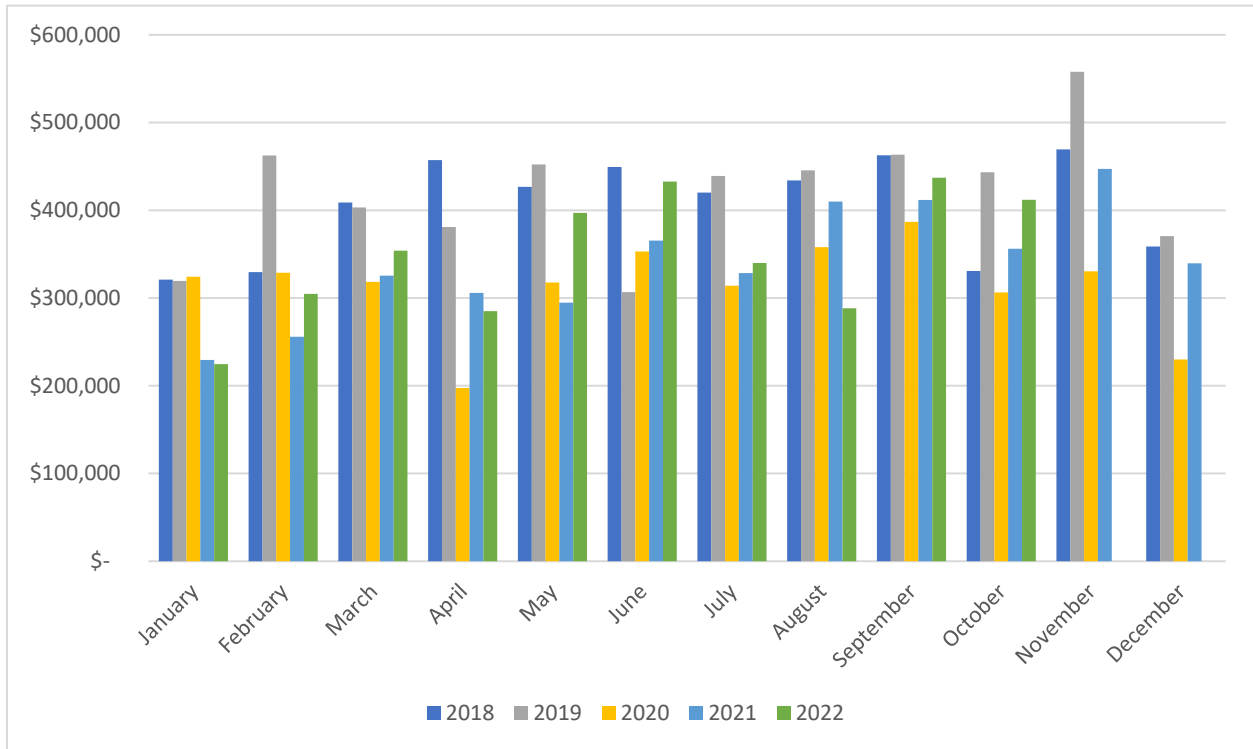
**Chart 9: Historical Trends for YTD Marijuana Revenues<sup>3</sup>**



<sup>3</sup> Rec Marijuana excludes state share back payments.  
Note: Totals may not tie to exhibits due to rounding.

## Sugar Sweetened Beverage Tax Revenue

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election and went into effect on July 1, 2017. It places a 2 cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners.



**Note:** October 2018 Sugar-Sweetened Beverage Revenue is lower than average due to several accounts that did not file and pay taxes. These collections were recorded in February 2019 and are reflected in the chart above. June 2018 is lower due to several accounts that were paid late (in July). November 2019 is higher than average due to the posting of an audit of a large taxpayer.

# City Tax Descriptions

## Accommodations Tax

This tax is charged for the leasing or renting of any room, hotel/motel room, or other public accommodation located in the city and used for overnight lodging purposes (for less than a 30-night stay). The current accommodations tax rate is 7.5%.

## Admissions Tax

This tax is charged for admission to an event such as concerts, nightclubs, and theatres. The tax rate for admission to an event is 5.0% of the price of the ticket or admission. Any admission fee paid or charged to participate in a racing event which includes running, walking, biking, or swimming is exempt from this tax.

## Business Use Tax

Use tax applies to all furniture, fixtures, equipment, supplies, and materials purchased for use by your business that are not for resale. If a person or business hasn't paid the proper city sales tax to the vendor on a taxable purchase, they must report use tax directly to the city. The current City of Boulder use tax rate is 3.86%.

## Construction Use Tax

Construction Use Tax is paid at the time of a building permit application and is based upon 50% of the valuation of the project. If the project valuation is more than \$75,000, after the project is complete the contractor is required to file a reconciliation return to determine whether additional tax is due, or a refund is due based upon the actual value of taxable personal property and services included in project. This tax is therefore dependent upon the number and value of construction projects permitted in a year and can vary significantly year to year, and because it is collected at the time of permitting the revenue is in advance of visible construction activity. The current construction use tax rate is 3.86%.

## Disposable Bag Fee

The city requires a 10-cent fee for disposable plastic and paper checkout bags at all grocery stores in Boulder. The bag fee does not apply to restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags.

## Electronic Smoking Device Tax

This additional tax of 40% is applied to sales of Electronic Smoking Devices (ESDs), including any refill, cartridge or any other ESD component intended to simulate smoking in the delivery of nicotine or any other substance, even if marketed as nicotine-free, through inhalation from the product. This tax is in addition to the city's 3.86% sales tax on the sale of ESDs.

## Food Service Tax

This tax is applied to food and beverage prepared and served by food service establishments. The food service tax of 0.15% is added to the current sales tax rate of 3.86% resulting in a total tax rate of 4.01%. This tax is not applied to food purchased for home consumption from grocery/convenience stores.

## Marijuana Taxes

The city's 3.86% sales tax applies to the sale of both medical and recreational marijuana. In addition, the city has a 3.5% additional recreational marijuana tax and 5.0% excise tax on the transfer of marijuana from a recreational marijuana cultivation facility to a marijuana infused product facility, testing facility or recreational marijuana store. In addition, the city receives a revenue share back from state recreational marijuana taxes.

### Motor Vehicle Use Tax

If sales tax is not paid at the time of purchasing a vehicle, a Motor Vehicle Use Tax is due at the time a vehicle is registered or titled to an address within the city. The current use tax rate is 3.86%.

### Short Term Rental Tax

This tax is charged for leasing or renting properties by Boulder homeowners for less than 30 days at a time. The current short-term rental tax rate is 7.5%.

### Sugar Sweetened Beverage Product Distribution Tax

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election. It places a 2-cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners. Revenue will be spent on health promotion, general wellness programs and chronic disease prevention that improve health equity, and other health programs (especially for residents with low income and those most affected by chronic disease) linked to sugary drink consumption.

### Trash Tax

The trash tax is an occupation tax on trash haulers serving customers within the city limits and helps fund waste reduction efforts in Boulder. Most haulers pass the tax on to customers as part of their trash service bills. Boulder also has a waste hauling ordinance that applies to all haulers. The current trash tax rates are \$3.50 per month for households and \$0.85 per cubic yard of trash for businesses and multifamily units that use centralized dumpsters.

## Exhibit 1: Sales and Use Tax by Category, Industry and Location

Total Net Sales/Use Tax Receipts by Tax Category	October YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$99,244,005	\$111,348,709	80.72%	12.20%	13.50%
Business Use Tax	10,267,770	9,897,814	7.18%	(3.60%)	(2.42%)
Construction Use Tax	8,283,510	11,495,511	8.33%	38.78%	20.64%
Motor Vehicle Use Tax	5,315,585	5,195,814	3.77%	(2.25%)	(0.66%)
<b>Total Sales and Use Tax</b>	<b>\$123,110,871</b>	<b>\$137,937,847</b>	<b>100.00%</b>	<b>12.04%</b>	<b>12.03%</b>

Total Net Sales/Use Tax Receipts by Industry Type	October YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,796,690	\$4,234,285	3.07%	11.53%	15.00%
Automotive Trade	10,478,865	10,582,404	7.67%	0.99%	3.08%
Building Material - Retail	4,681,698	4,957,766	3.59%	5.90%	6.31%
Computer Related Business Sector	8,090,161	11,534,081	8.36%	42.57%	43.80%
Construction Sales / Use Tax	9,282,158	12,500,376	9.06%	34.67%	17.03%
Consumer Electronics	4,051,389	3,796,495	2.75%	(6.29%)	(2.47%)
Eating Places	13,329,226	15,756,435	11.42%	18.21%	23.41%
Food Stores	15,794,357	17,297,488	12.54%	9.52%	6.96%
General Retail	26,560,796	27,908,330	20.23%	5.07%	7.20%
Home Furnishings	2,115,673	2,344,487	1.70%	10.82%	10.67%
Medical Marijuana	173,333	166,395	0.12%	(4.00%)	(3.95%)
Rec Marijuana	3,559,902	2,970,294	2.15%	(16.56%)	(18.08%)
Transportation/Utilities	7,061,759	7,408,307	5.37%	4.91%	7.20%
All Other	14,134,865	16,480,703	11.95%	16.60%	17.17%
<b>Total Sales and Use Tax</b>	<b>\$123,110,871</b>	<b>\$137,937,847</b>	<b>100.00%</b>	<b>12.04%</b>	<b>12.03%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	October YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$5,141,956	\$6,457,041	4.68%	25.58%	27.33%
Airport	869,991	638,766	0.46%	(26.58%)	(36.37%)
Basemar	2,346,368	2,300,617	1.67%	(1.95%)	0.14%
Boulder County	1,664,827	1,887,253	1.37%	13.36%	15.30%
Boulder Industrial	11,413,111	13,852,538	10.04%	21.37%	18.42%
BVRC-Boulder Valley Regional Center	21,115,130	22,896,257	16.60%	8.44%	9.71%
Colorado All Other	666,209	604,715	0.44%	(9.23%)	(39.84%)
County Clerk	5,315,585	5,195,814	3.77%	(2.25%)	(0.66%)
Downtown	6,394,760	8,061,900	5.84%	26.07%	26.89%
Downtown Extension	475,082	285,739	0.21%	(39.85%)	(44.79%)
East Downtown	770,654	827,926	0.60%	7.43%	10.13%
Gunbarrel Commercial	1,307,984	1,375,286	1.00%	5.15%	13.66%
Gunbarrel Industrial	3,993,902	4,845,211	3.51%	21.32%	24.27%
Metro Denver	4,824,407	5,428,066	3.94%	12.51%	18.89%
N. 28th St Commercial	5,230,515	6,241,392	4.52%	19.33%	16.17%
N. Broadway Annex	371,018	421,478	0.31%	13.60%	15.24%
North Broadway	1,810,798	1,822,990	1.32%	0.67%	(4.46%)
Out of State	24,591,390	26,998,482	19.57%	9.79%	11.60%
Pearl Street Mall	3,249,891	3,685,732	2.67%	13.41%	16.29%
Public Utilities	4,261,907	4,930,468	3.57%	15.69%	15.68%
Table Mesa	1,391,649	2,151,127	1.56%	54.57%	25.50%
The Meadows	1,090,543	1,183,473	0.86%	8.52%	1.80%
UHGD (the "hill")	1,185,515	1,159,849	0.84%	(2.16%)	(3.48%)
University of Colorado	1,115,306	1,615,849	1.17%	44.88%	39.18%
Unlicensed Receipts	695,710	653,686	0.47%	(6.04%)	(37.04%)
All Other Boulder	11,816,664	12,416,190	9.00%	5.07%	6.09%
<b>Total Sales and Use Tax</b>	<b>\$123,110,871</b>	<b>\$137,937,847</b>	<b>100.00%</b>	<b>12.04%</b>	<b>12.03%</b>

## Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
October YTD						October YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
3,756,587	4,215,535	458,947	12.22%	15.67%	Apparel Stores	40,103	18,751	(21,352)	(53.24%)	(47.94%)
5,107,128	5,328,177	221,049	4.33%	6.96%	Automotive Trade	5,371,737	5,254,227	(117,510)	(2.19%)	(0.64%)
4,665,243	4,924,594	259,351	5.56%	6.09%	Building Material - Retail	16,454	33,172	16,717	101.60%	56.75%
6,093,120	9,694,990	3,601,871	59.11%	56.42%	Computer Related Business Sector	1,997,041	1,839,091	(157,951)	(7.91%)	1.19%
915,065	837,697	(77,368)	(8.45%)	(12.93%)	Construction Sales / Use Tax	8,367,093	11,662,679	3,295,586	39.39%	20.32%
3,959,954	3,686,397	(273,557)	(6.91%)	(4.00%)	Consumer Electronics	91,435	110,098	18,663	20.41%	67.48%
13,301,837	15,662,956	2,361,119	17.75%	22.99%	Eating Places	27,389	93,479	66,090	241.30%	192.68%
15,661,905	17,169,588	1,507,683	9.63%	7.38%	Food Stores	132,452	127,900	(4,552)	(3.44%)	(32.34%)
25,459,087	26,762,813	1,303,726	5.12%	8.49%	General Retail	1,101,708	1,145,517	43,809	3.98%	(15.74%)
2,111,335	2,334,706	223,371	10.58%	10.45%	Home Furnishings	4,338	9,781	5,443	125.47%	117.01%
161,697	160,959	(738)	(0.46%)	(1.34%)	Medical Marijuana	11,636	5,436	(6,201)	(53.29%)	(47.89%)
3,463,600	2,962,527	(501,073)	(14.47%)	(15.95%)	Rec Marijuana	96,302	7,767	(88,535)	(91.93%)	(92.58%)
6,763,627	7,040,381	276,754	4.09%	6.08%	Transportation/Utilities	298,132	367,926	69,794	23.41%	32.62%
7,823,821	10,567,389	2,743,567	35.07%	32.23%	All Other	6,311,043	5,913,315	(397,729)	(6.30%)	(1.93%)
<b>99,244,005</b>	<b>111,348,709</b>	<b>12,104,703</b>	<b>12.20%</b>	<b>13.50%</b>	<b>Total</b>	<b>23,866,865</b>	<b>26,589,138</b>	<b>2,722,273</b>	<b>11.41%</b>	<b>6.04%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
October YTD						October YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
5,057,319	6,265,161	1,207,841	23.88%	25.96%	29th Street	84,637	191,880	107,244	126.71%	104.66%
74,786	295,009	220,224	294.47%	326.93%	Airport	795,206	343,757	(451,449)	(56.77%)	(63.62%)
2,303,598	2,257,846	(45,752)	(1.99%)	(0.19%)	Basemar	42,770	42,771	2	0.00%	18.58%
1,368,013	1,563,266	195,253	14.27%	15.32%	Boulder County	296,814	323,987	27,173	9.15%	15.20%
6,389,854	6,237,647	(152,206)	(2.38%)	0.34%	Boulder Industrial	5,023,257	7,614,890	2,591,634	51.59%	40.07%
20,976,173	21,919,983	943,810	4.50%	6.88%	BVRC-Boulder Valley Regional Center	138,957	976,274	837,317	602.57%	255.41%
638,065	569,662	(68,403)	(10.72%)	(42.02%)	Colorado All Other	28,144	35,053	6,909	24.55%	7.56%
0	0	0	0.00%	0.00%	County Clerk	5,315,585	5,195,814	(119,772)	(2.25%)	(0.66%)
5,967,735	7,380,408	1,412,673	23.67%	25.63%	Downtown	427,024	681,492	254,468	59.59%	42.37%
157,277	61,147	(96,131)	(61.12%)	(74.85%)	Downtown Extension	317,804	224,592	(93,212)	(29.33%)	(18.92%)
636,878	711,032	74,154	11.64%	14.32%	East Downtown	133,776	116,895	(16,881)	(12.62%)	(11.79%)
1,304,248	1,370,285	66,037	5.06%	13.55%	Gunbarrel Commercial	3,736	5,001	1,265	33.87%	55.43%
1,114,674	2,553,276	1,438,602	129.06%	141.88%	Gunbarrel Industrial	2,879,228	2,291,936	(587,293)	(20.40%)	(17.90%)
4,616,262	5,261,135	644,872	13.97%	19.54%	Metro Denver	208,144	166,931	(41,213)	(19.80%)	4.24%
5,206,370	5,932,795	726,426	13.95%	12.77%	N. 28th St Commercial	24,145	308,597	284,452	1178.10%	179.36%
321,277	385,591	64,314	20.02%	22.10%	N. Broadway Annex	49,741	35,887	(13,854)	(27.85%)	(20.53%)
1,525,855	1,661,367	135,511	8.88%	5.05%	North Broadway	284,942	161,624	(123,319)	(43.28%)	(50.81%)
24,314,985	26,137,228	1,822,243	7.49%	9.40%	Out of State	276,405	861,254	584,849	211.59%	205.86%
3,203,055	3,612,183	409,127	12.77%	19.65%	Pearl Street Mall	46,836	73,549	26,713	57.04%	(54.51%)
4,069,687	4,678,541	608,855	14.96%	14.10%	Public Utilities	192,221	251,927	59,706	31.06%	52.20%
1,269,820	2,139,000	869,180	68.45%	34.48%	Table Mesa	121,829	12,128	(109,701)	(90.05%)	(87.51%)
1,059,993	1,112,559	52,566	4.96%	0.81%	The Meadows	30,550	70,914	40,364	132.12%	25.90%
1,176,238	1,141,543	(34,694)	(2.95%)	(1.17%)	UHGID (the "hill")	9,277	18,306	9,029	97.32%	(59.31%)
625,849	918,110	292,261	46.70%	57.04%	University of Colorado	489,457	697,739	208,282	42.55%	19.21%
700,731	554,745	(145,985)	(20.83%)	(24.30%)	Unlicensed Receipts	-5,021	98,941	103,961	(2070.71%)	(72.83%)
5,165,263	6,629,191	1,463,927	28.34%	30.41%	All Other Boulder	6,651,401	5,786,999	(864,401)	(13.00%)	(12.85%)
<b>99,244,005</b>	<b>111,348,709</b>	<b>12,104,703</b>	<b>12.20%</b>	<b>13.50%</b>	<b>Total</b>	<b>23,866,865</b>	<b>26,589,138</b>	<b>2,722,273</b>	<b>11.41%</b>	<b>6.04%</b>

### Exhibit 3: Sales Tax and Use Tax Separately by Month

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
<b>Retail Sales Tax</b>	2017	7,685,193	6,938,514	9,470,080	7,751,804	8,239,987	9,634,982	8,440,889	8,666,131	9,972,380	9,009,591	0	0	85,809,551	2,223,045,363	n/a	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	9,487,763	10,432,914	8,749,441	0	0	88,216,922	2,285,412,487	2.81%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,105,142	11,271,475	9,070,678	0	0	91,962,327	2,382,443,705	4.25%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	10,376,839	8,595,813	0	0	83,582,700	2,165,354,929	-9.11%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	10,689,554	12,423,835	10,643,271	0	0	99,244,005	2,571,088,212	18.74%	3.86%
	<b>2022</b>	<b>9,592,143</b>	<b>9,009,882</b>	<b>11,376,046</b>	<b>11,242,614</b>	<b>10,608,781</b>	<b>13,273,480</b>	<b>10,593,863</b>	<b>11,253,648</b>	<b>13,407,303</b>	<b>10,990,949</b>	<b>0</b>	<b>0</b>	<b>111,348,709</b>	<b>2,884,681,572</b>	<b>12.20%</b>	<b>3.86%</b>
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%	10.90%	10.31%	5.28%	7.92%	3.27%						
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%	16.50%	15.59%	14.14%	13.27%	12.20%						
<b>Business Use Tax</b>	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	996,236	1,149,030	797,855	0	0	8,456,413	219,078,054	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	2,083,440	1,366,458	0	0	11,556,281	299,385,505	36.66%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617	1,090,537	0	0	9,999,381	259,051,327	-13.47%	3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	1,876,792	1,394,739	820,591	0	0	11,431,656	296,156,882	14.32%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931	778,670	0	0	10,267,770	266,004,404	-10.18%	3.86%
	<b>2022</b>	<b>801,989</b>	<b>796,506</b>	<b>1,338,778</b>	<b>981,745</b>	<b>779,030</b>	<b>1,336,528</b>	<b>782,166</b>	<b>743,593</b>	<b>1,274,793</b>	<b>1,062,685</b>	<b>0</b>	<b>0</b>	<b>9,897,814</b>	<b>256,420,039</b>	<b>-3.60%</b>	<b>3.86%</b>
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%	4.12%	-4.12%	3.59%	-5.28%	36.47%						
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%	-9.99%	-8.62%	-8.58%	-6.89%	-3.60%						
<b>Construction Use Tax</b>	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	917,519	371,415	0	0	7,294,851	188,985,777	n/a	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118	968,412	1,311,886	0	0	11,220,141	290,677,228	53.81%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	485,001	0	0	9,556,800	247,585,492	-14.82%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517	1,112,564	0	0	9,846,696	255,095,739	3.03%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089	471,346	0	0	8,283,510	214,598,705	-15.88%	3.86%
	<b>2022</b>	<b>1,405,836</b>	<b>1,491,714</b>	<b>1,289,094</b>	<b>935,774</b>	<b>1,401,158</b>	<b>660,378</b>	<b>985,181</b>	<b>1,333,611</b>	<b>792,617</b>	<b>1,200,148</b>	<b>0</b>	<b>0</b>	<b>11,495,511</b>	<b>297,811,168</b>	<b>38.78%</b>	<b>3.86%</b>
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%	32.89%	60.44%	154.86%	241.51%	154.62%						
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%	11.50%	15.76%	25.36%	31.79%	38.78%						
<b>Motor Vehicle Use Tax</b>	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	469,528	378,365	432,211	0	0	3,728,466	96,592,386	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032	519,163	0	0	3,977,450	103,042,733	6.68%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660	0	0	4,231,655	109,628,362	6.39%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035	0	0	4,251,868	110,152,012	0.48%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072	0	0	5,315,585	137,709,456	25.02%	3.86%
	<b>2022</b>	<b>489,417</b>	<b>405,726</b>	<b>646,263</b>	<b>552,449</b>	<b>486,108</b>	<b>464,149</b>	<b>504,835</b>	<b>589,108</b>	<b>421,262</b>	<b>636,497</b>	<b>0</b>	<b>0</b>	<b>5,195,814</b>	<b>134,606,572</b>	<b>-2.25%</b>	<b>3.86%</b>
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%	-32.76%	1.66%	7.69%	-16.59%	25.03%						
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%	-6.56%	-5.47%	-3.80%	-5.14%	-2.25%						
<b>TOTAL</b>	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	10,098,340	10,708,163	12,417,294	10,611,072	0	0	105,289,281	2,727,701,580	n/a	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	11,910,289	13,866,798	11,946,948	0	0	114,970,793	2,978,517,953	9.20%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	11,705,819	13,681,988	11,120,876	0	0	115,750,163	2,998,708,886	0.68%	3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	11,130,651	12,356,238	13,202,887	11,124,004	0	0	109,112,919	2,826,759,562	-5.73%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	14,379,909	12,402,359	0	0	123,110,870	3,189,400,777	12.83%	3.86%
	<b>2022</b>	<b>12,289,385</b>	<b>11,703,828</b>	<b>14,650,181</b>	<b>13,712,583</b>	<b>13,275,077</b>	<b>15,734,535</b>	<b>12,866,044</b>	<b>13,919,960</b>	<b>15,895,975</b>	<b>13,890,279</b>	<b>0</b>	<b>0</b>	<b>137,937,847</b>	<b>3,573,519,351</b>	<b>12.04%</b>	<b>3.86%</b>
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%	8.97%	12.18%	10.74%	10.54%	12.00%						
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%	13.45%	12.56%	12.50%	12.27%	12.05%	12.04%						