



City of Boulder Finance

REVENUE REPORT

January 2023

Contents

Sales and Use Tax Summary.....	1
Other Tax Revenues.....	1
Revenue Trends and Changes	2
Retail Sales Tax	4
Marijuana Tax Revenues.....	8
Sugar Sweetened Beverage Tax Revenue	9
City Tax Descriptions.....	10
Exhibit 1: Sales and Use Tax by Category, Industry and Location.....	12
Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location.....	13
Exhibit 3: Sales Tax and Use Tax Separately by Month	14

Tax & Licensing Division
Joel Wagner, Finance Deputy Director
wagnerj@bouldercolorado.gov, 303-441-3871

This report provides information and analysis related to 2023 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 February 28, 2023 and is largely attributed to economic activity through the month of January 2023. 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	January YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$9,441,873	\$10,072,320	630,447	6.68%	12.13%
Rec MJ Additional 3.5%*	147,493	112,442	(35,050)	(23.76%)	(19.02%)
Business Use Tax	798,584	788,706	(9,878)	(1.24%)	(1.24%)
Construction Use Tax	1,405,836	1,528,238	122,402	8.71%	40.91%
Motor Vehicle Use Tax	489,417	534,029	44,611	9.12%	(3.19%)
Total Sales & Use Tax based on current economic activity	\$12,283,203	\$13,035,735	\$752,532	6.13%	11.75%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	2,965	61,393	58,428	1970.26%	(29.66%)
Use Tax Audit Revenue	3,216	134,692	131,476	4088.42%	14.89%
Total Sales and Use Tax	\$12,289,384	\$13,231,820	\$942,435	7.67%	11.66%

* The additional 3.5% sales and use tax on Recreational Marijuana is dedicated to the general fund.
2022 amounts have been revised to correct a reporting error in the January 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	January YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$392,018	\$375,352	(\$16,666)	(4.25%)	33.45%
Admissions Tax	19,248	21,883	2,635	13.69%	153.05%
Disposable Bag Fee	0	180	180	0.00%	2.13%
Electronic Smoking Device Tax	63,780	51,853	(11,926)	(18.70%)	(27.46%)
Food Service Tax	43,021	52,467	9,446	21.96%	13.33%
Rec Marijuana Excise Tax	92,023	38,394	(53,629)	(58.28%)	(46.91%)
Short-Term Rental Tax	101,926	127,998	26,072	25.58%	13.54%
Sugar Sweetened Beverage Tax	224,695	277,686	52,991	23.58%	7.11%
Trash Tax	12,799	235	(12,563)	(98.16%)	(0.04%)

Revenue Trends and Changes

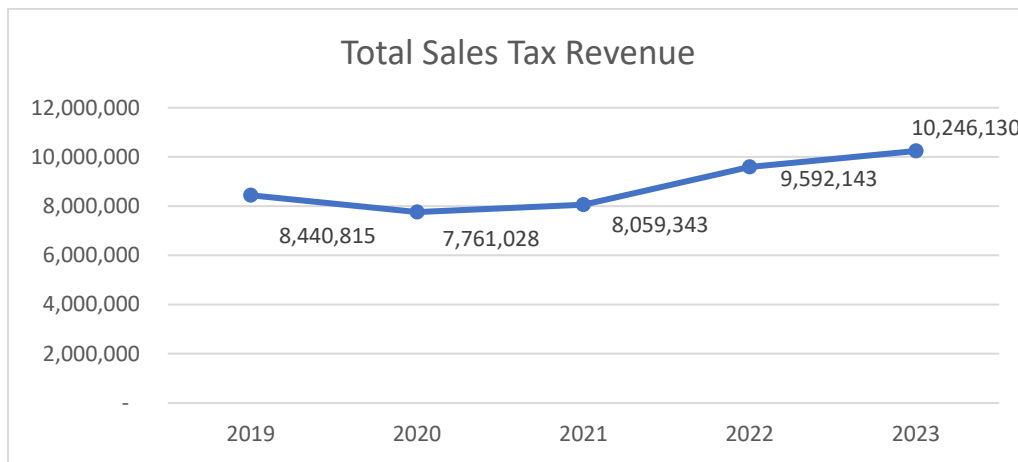
Overview

Sales and use tax based upon current economic activity increased from January 2022 by \$752,532 or 6.1%.

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 January 2022 by \$942,435 or 7.7%.

Sales Tax

January 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$653,987 (or 6.8%) when compared to January 2022. This increase results in a compound annual growth rate of 5.0% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past five years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in January 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$3.8 million in 2022. 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.



Rolling twelve-month performance of retail sectors is mixed in comparison to inflation in consumer prices. The Consumer Price Index (CPI) for All Urban Consumers increased 6.4% for the twelve months ended January 2023¹. In Boulder, Apparel Stores increased 9.4%, Eating Places increased 15.5%, Food Stores increased 8.7%, and Home Furnishings increased 9.6%. On the other hand, Automotive Trade, Building Materials, and General Retail underperformed CPI at 5.6%, 2.9%, and 1.7%, respectively. Consumer Electronics declined 9.0% 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 44.9% and 32.7% respectively.

Other Taxes

Tourism related activity was mixed in January: Short-Term Rental tax increased 25.6%, while Accommodations Tax decreased by 4.3%. Food Service Tax revenues improved by 22.0%. Sugar Sweetened Beverage tax increased 23.6%, and Admissions Tax improved by 13.7%. Recreational Marijuana excise tax declined by 58.3% and the additional 3.5% tax on Recreational Marijuana declined by 23.8%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, February 16, 2023

Chart 1: YTD Sales and Use Tax by Fund

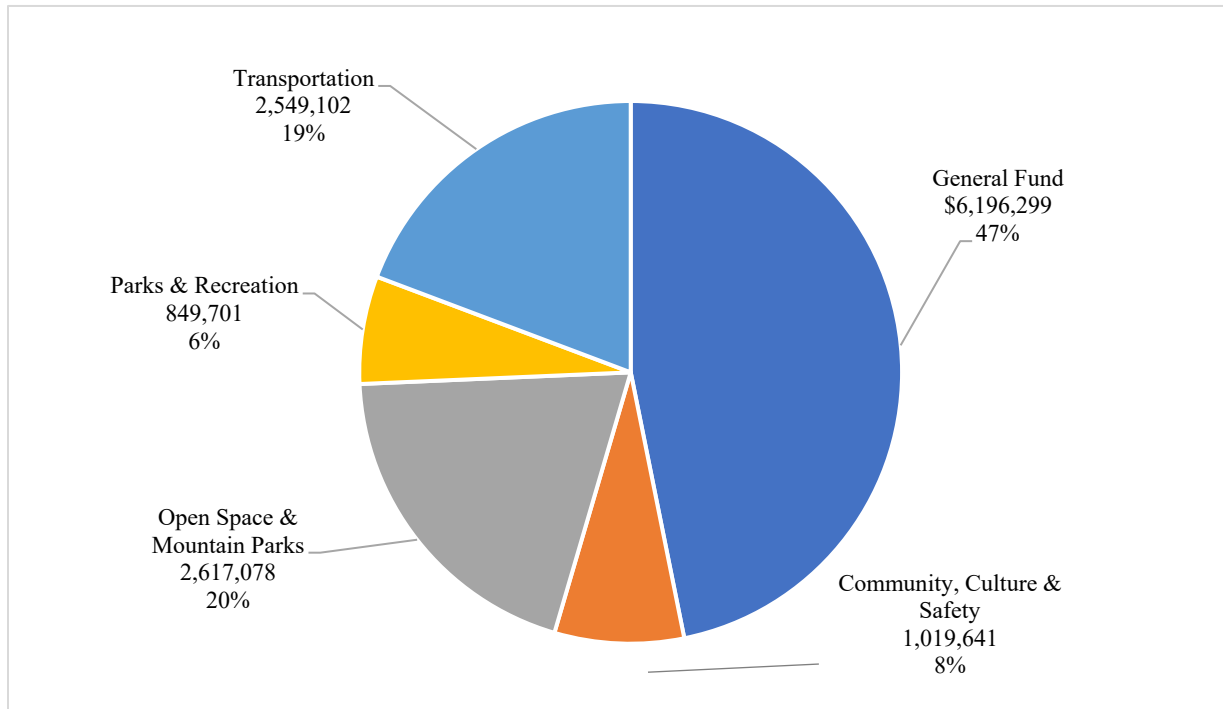
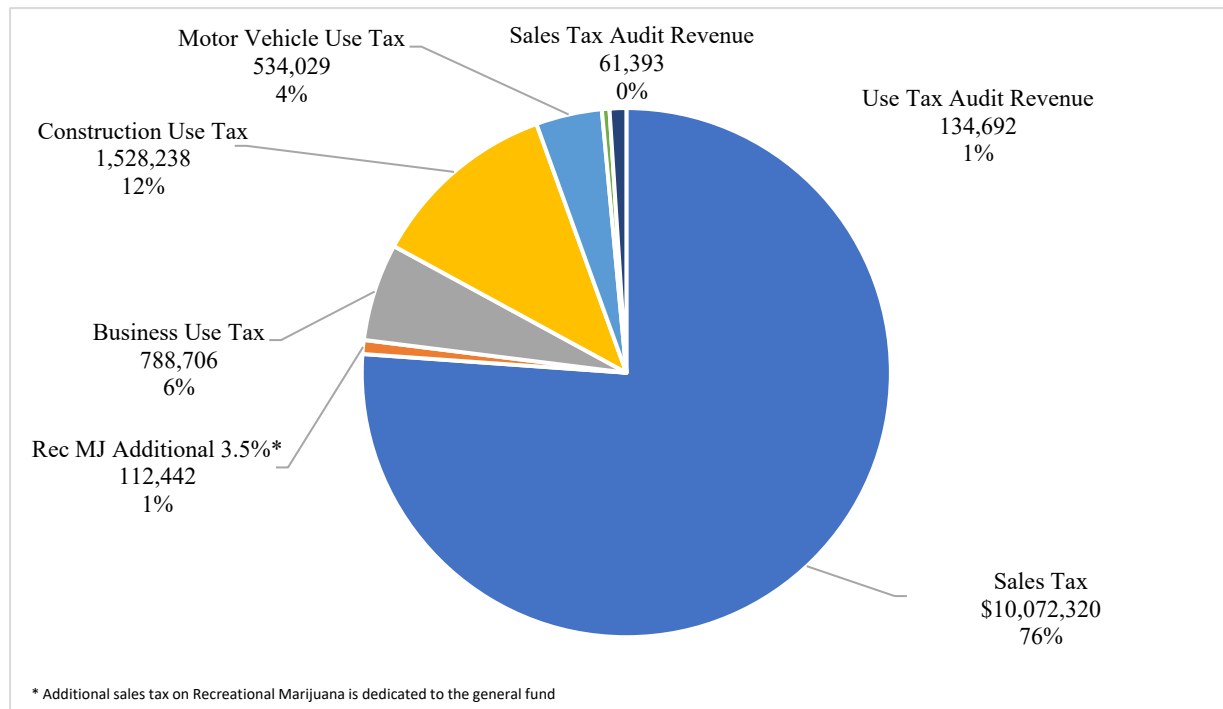


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 77% 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. January 2023 retail sales tax revenue was **up 6.8%** compared to January 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

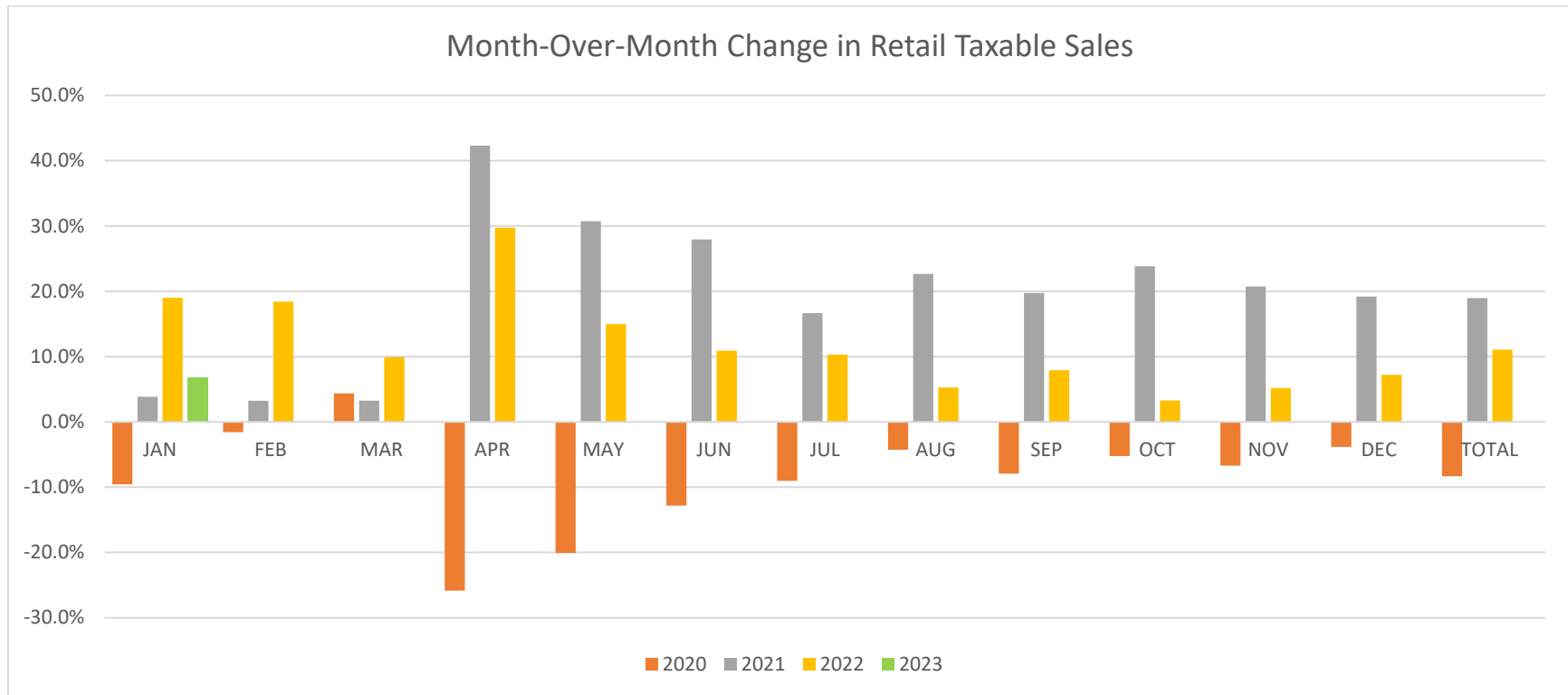


Chart 4: Sales Tax by Industry

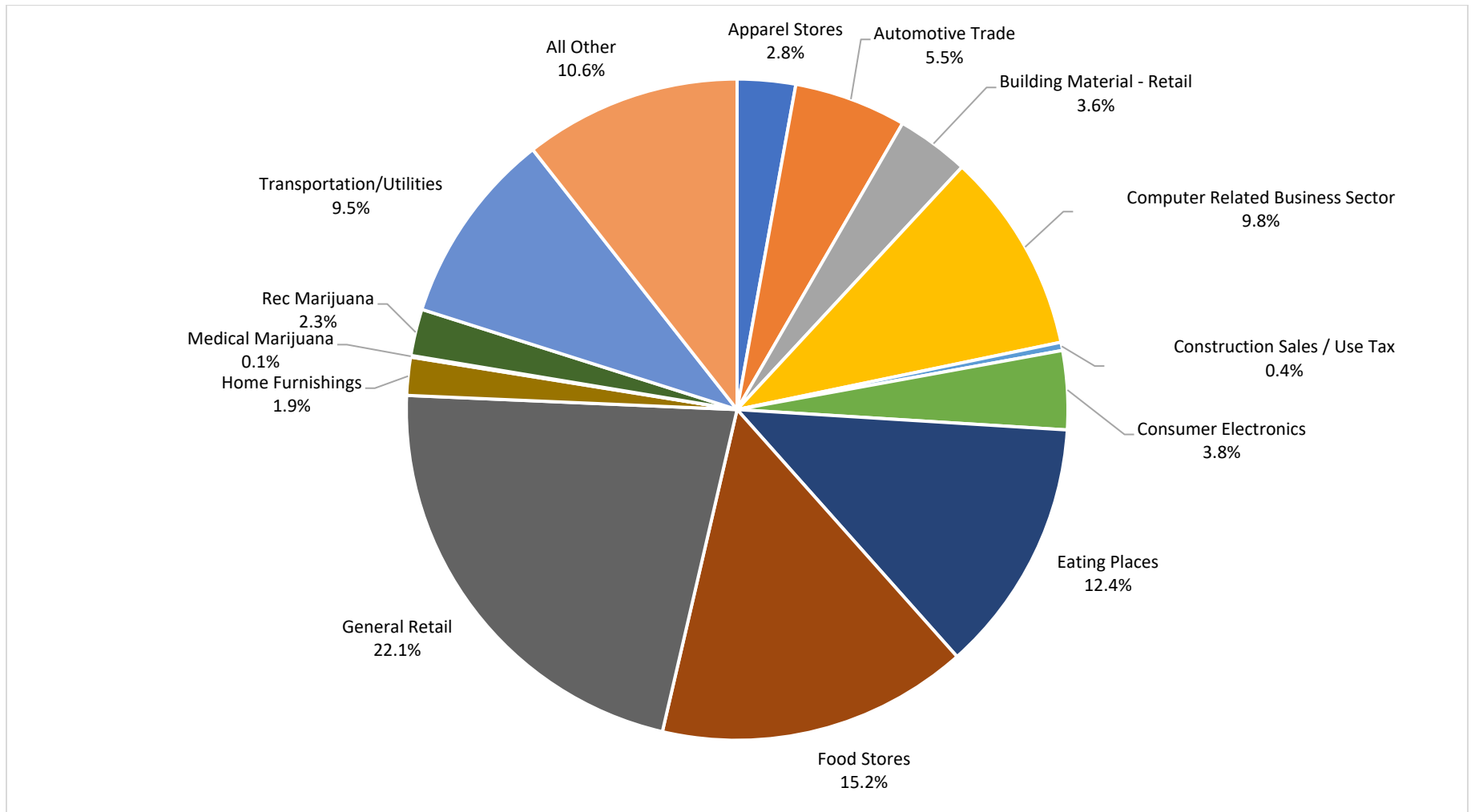
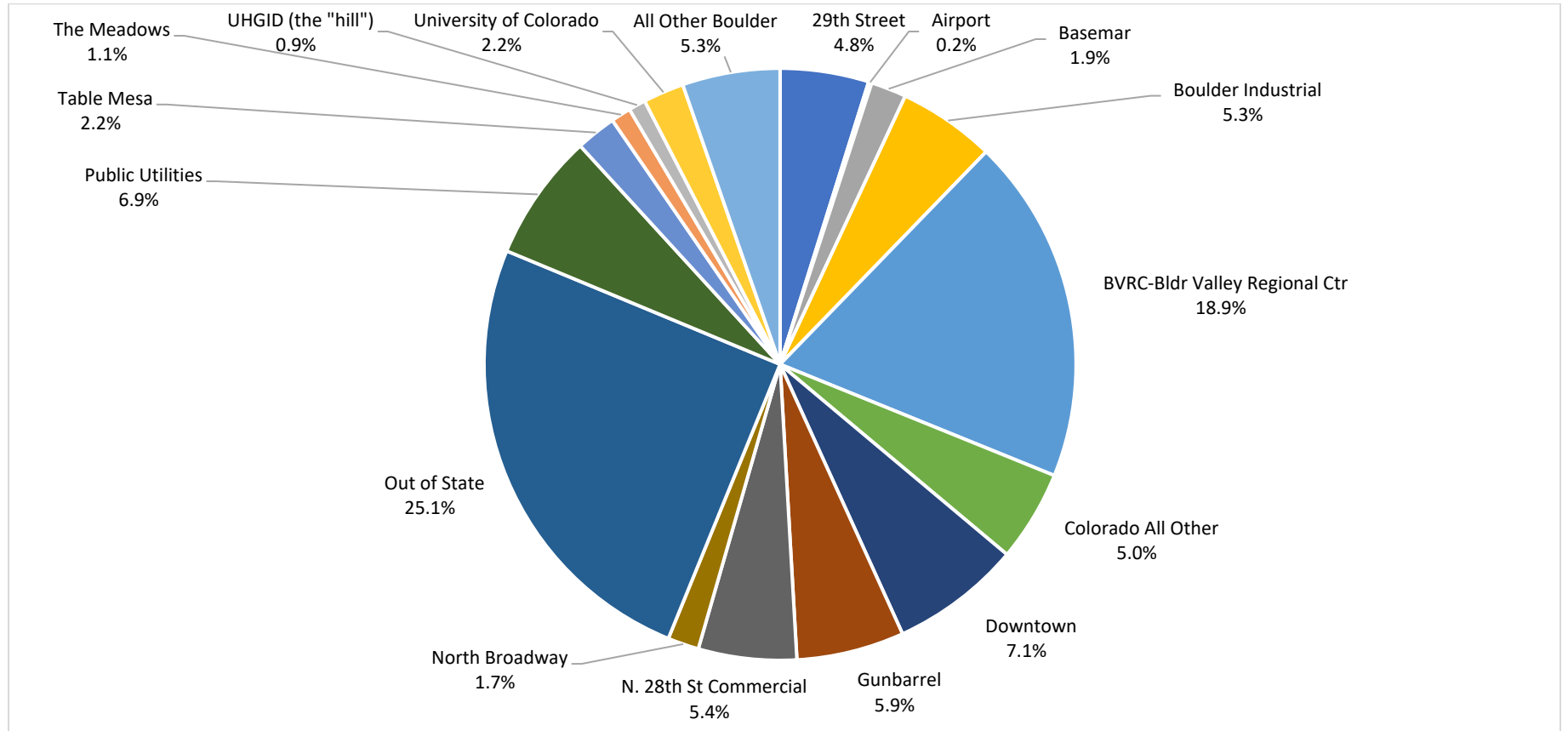


Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

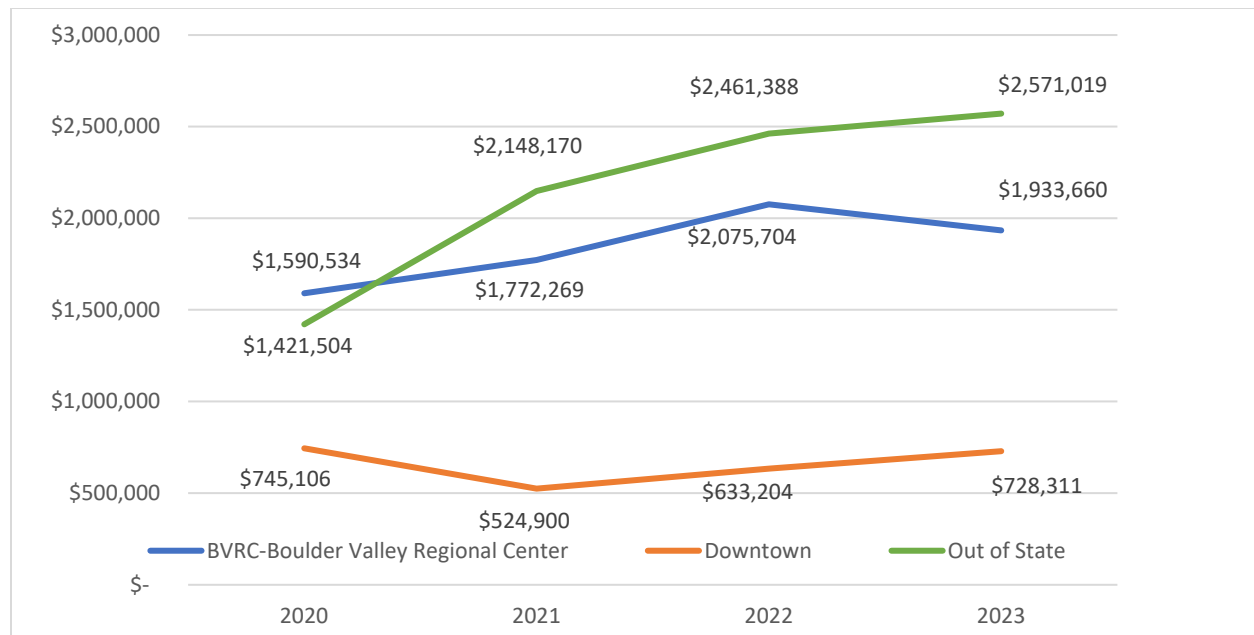
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

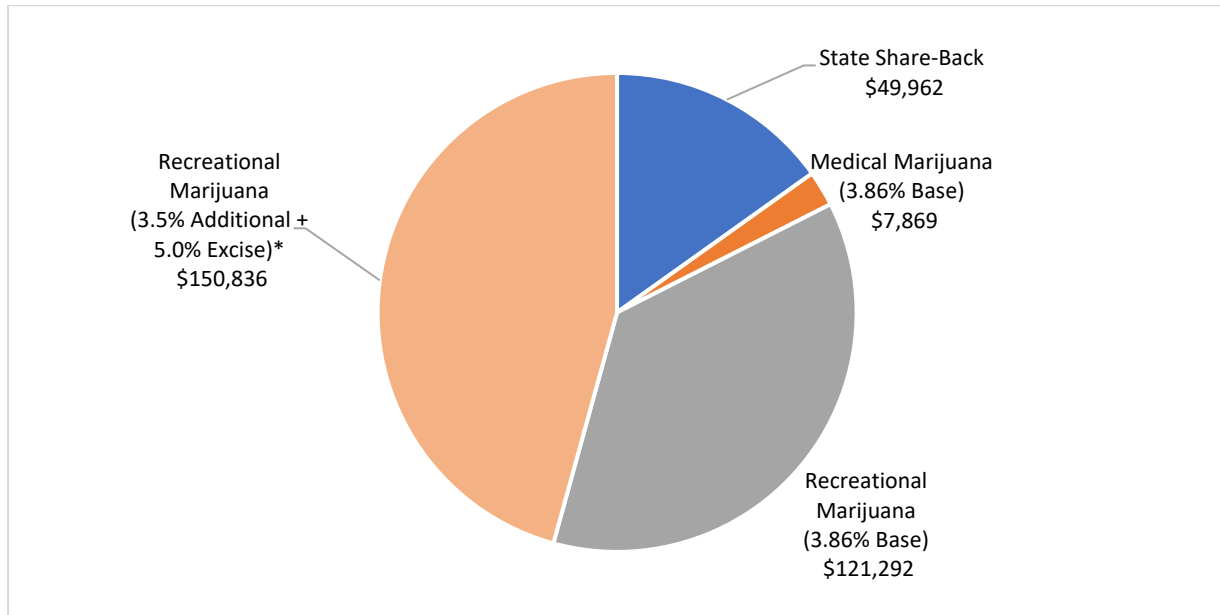


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

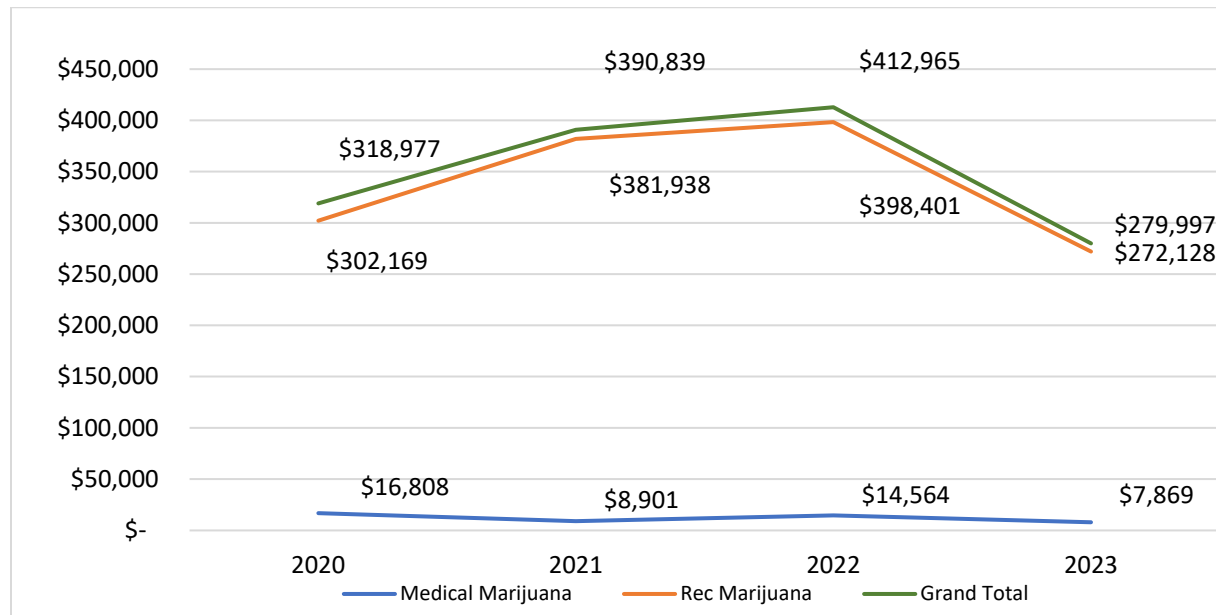
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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 Revenues³

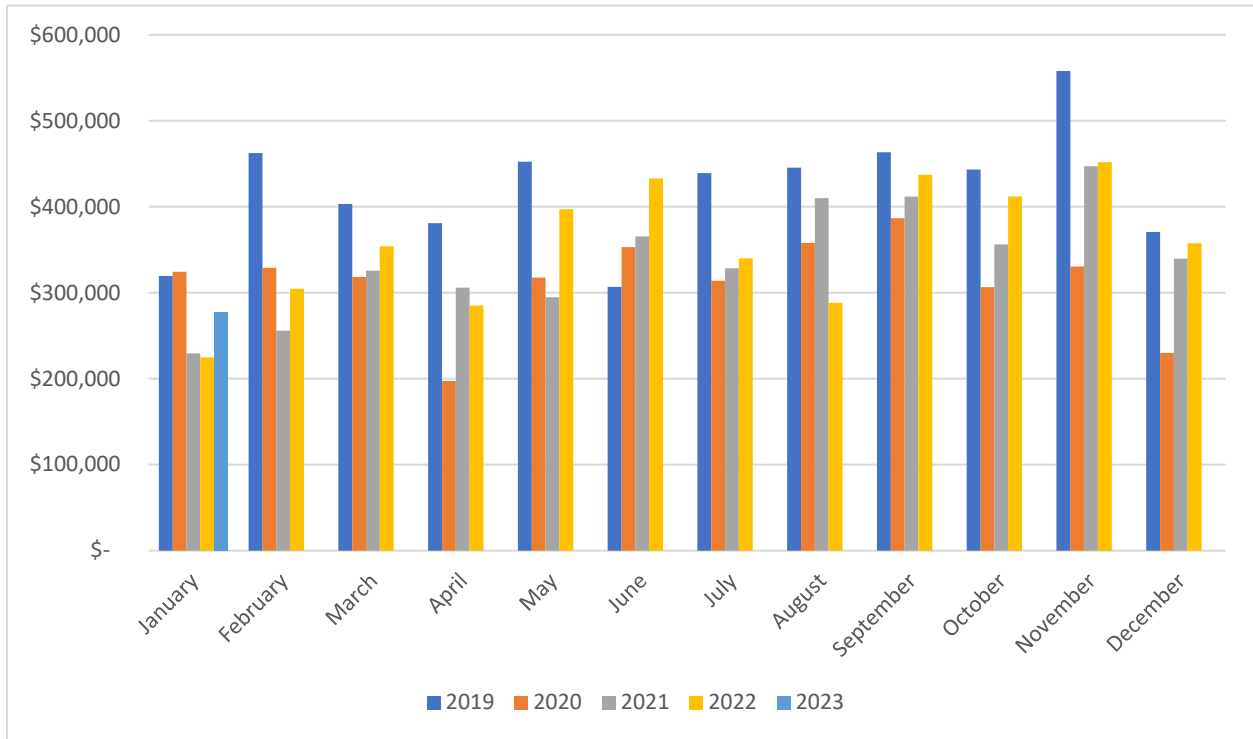


³ Rec Marijuana excludes state share back payments.

2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

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	January YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$9,592,143	\$10,246,130	77.44%	6.82%	10.21%
Business Use Tax	801,989	923,424	6.98%	15.14%	1.07%
Construction Use Tax	1,405,836	1,528,238	11.55%	8.71%	35.21%
Motor Vehicle Use Tax	489,417	534,029	4.04%	9.12%	(2.19%)
Total Sales and Use Tax	\$12,289,384	\$13,231,820	100.00%	7.67%	10.52%

Total Net Sales/Use Tax Receipts by Industry Type	January YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$273,137	\$293,375	2.22%	7.41%	8.98%
Automotive Trade	965,695	1,100,818	8.32%	13.99%	1.67%
Building Material - Retail	421,803	365,433	2.76%	(13.36%)	2.76%
Computer Related Business Sector	958,434	1,282,210	9.69%	33.78%	37.69%
Construction Sales / Use Tax	1,465,767	1,587,739	12.00%	8.32%	32.62%
Consumer Electronics	410,942	398,570	3.01%	(3.01%)	(8.38%)
Eating Places	1,090,249	1,278,367	9.66%	17.25%	15.82%
Food Stores	1,636,519	1,568,033	11.85%	(4.18%)	8.70%
General Retail	2,466,759	2,291,624	17.32%	(7.10%)	2.22%
Home Furnishings	173,378	191,482	1.45%	10.44%	9.80%
Medical Marijuana	14,564	7,869	0.06%	(45.97%)	(16.06%)
Rec Marijuana*	306,378	233,734	1.77%	(23.71%)	(17.29%)
Transportation/Utilities	841,146	997,013	7.53%	18.53%	6.34%
All Other*	1,264,614	1,635,552	12.36%	29.33%	16.64%
Total Sales and Use Tax	\$12,289,384	\$13,231,820	100.00%	7.67%	10.52%

Total Net Sales/Use Tax Receipts by Geographic Area	January YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$489,332	\$505,496	3.82%	3.30%	20.15%
Airport	60,236	47,176	0.36%	(21.68%)	(34.03%)
Basemar	207,125	199,286	1.51%	(3.78%)	(3.42%)
Boulder County	111,683	101,659	0.77%	(8.98%)	15.89%
Boulder Industrial	1,759,712	1,300,752	9.83%	(26.08%)	11.55%
BVRC-Boulder Valley Regional Center	2,090,002	1,974,617	14.92%	(5.52%)	4.99%
Colorado All Other	25,407	25,086	0.19%	(1.26%)	51.90%
County Clerk	489,417	534,029	4.04%	9.12%	(2.19%)
Downtown	534,040	459,732	3.47%	(13.91%)	19.76%
Downtown Extension	24,159	21,611	0.16%	(10.55%)	(31.87%)
East Downtown	47,934	55,206	0.42%	15.17%	9.98%
Gunbarrel Commercial	120,903	130,147	0.98%	7.65%	2.32%
Gunbarrel Industrial	421,782	756,783	5.72%	79.43%	30.89%
Metro Denver	341,795	345,816	2.61%	1.18%	5.75%
N. 28th St Commercial	532,516	551,106	4.17%	3.49%	15.46%
N. Broadway Annex	25,850	28,425	0.21%	9.96%	10.48%
North Broadway	175,482	161,712	1.22%	(7.85%)	(1.00%)
Out of State	2,501,342	2,618,496	19.79%	4.68%	8.61%
Pearl Street Mall	212,340	235,677	1.78%	10.99%	10.58%
Public Utilities	574,464	732,293	5.53%	27.47%	19.31%
Table Mesa	86,726	227,349	1.72%	162.15%	96.53%
The Meadows	128,905	137,190	1.04%	6.43%	4.99%
UHGD (the "hill")	86,000	96,238	0.73%	11.91%	(1.81%)
University of Colorado	179,210	916,385	6.93%	411.35%	76.54%
Unlicensed Receipts	67,730	201,572	1.52%	197.61%	25.97%
All Other Boulder	995,294	867,981	6.56%	(12.79%)	3.13%
Total Sales and Use Tax	\$12,289,384	\$13,231,820	100.00%	7.67%	10.52%

*2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
January YTD						January YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
272,963	291,263	18,300	6.70%	9.44%	Apparel Stores	175	2,113	1,938	1109.52%	(41.54%)
469,558	563,110	93,552	19.92%	5.59%	Automotive Trade	496,136	537,708	41,571	8.38%	(2.26%)
407,869	364,310	(43,559)	(10.68%)	2.89%	Building Material - Retail	13,934	1,123	(12,811)	(91.94%)	(19.66%)
794,373	1,008,146	213,772	26.91%	44.91%	Computer Related Business Sector	164,061	274,064	110,003	67.05%	10.39%
46,186	40,964	(5,222)	(11.31%)	7.00%	Construction Sales / Use Tax	1,419,581	1,546,775	127,194	8.96%	35.37%
409,523	394,169	(15,354)	(3.75%)	(9.00%)	Consumer Electronics	1,419	4,401	2,982	210.10%	14.24%
1,086,406	1,275,127	188,721	17.37%	15.46%	Eating Places	3,844	3,240	(603)	(15.70%)	153.84%
1,624,746	1,558,116	(66,630)	(4.10%)	8.69%	Food Stores	11,772	9,916	(1,856)	(15.76%)	10.12%
2,402,981	2,260,009	(142,972)	(5.95%)	1.74%	General Retail	63,778	31,615	(32,163)	(50.43%)	14.47%
173,297	189,961	16,663	9.62%	9.58%	Home Furnishings	80	1,522	1,442	1799.45%	99.70%
14,437	7,863	(6,574)	(45.54%)	(14.45%)	Medical Marijuana	126	6	(120)	(95.06%)	(47.87%)
305,511	233,582	(71,929)	(23.54%)	(15.70%)	Rec Marijuana*	867	152	(715)	(82.42%)	(91.04%)
797,223	973,443	176,219	22.10%	6.52%	Transportation/Utilities	43,923	23,571	(20,352)	(46.34%)	2.73%
787,068	1,086,069	299,001	37.99%	32.84%	All Other*	477,546	549,484	71,938	15.06%	(4.61%)
9,592,143	10,246,130	653,987	6.82%	10.21%	Total	2,697,242	2,985,690	288,448	10.69%	11.88%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
January YTD						January YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
472,076	495,408	23,332	4.94%	19.16%	29th Street	17,256	10,088	(7,168)	(41.54%)	72.86%
37,264	18,148	(19,117)	(51.30%)	82.09%	Airport	22,972	29,028	6,057	26.37%	(56.49%)
202,835	198,470	(4,365)	(2.15%)	(2.94%)	Basemar	4,289	816	(3,473)	(80.97%)	(25.78%)
81,411	92,819	11,407	14.01%	14.99%	Boulder County	30,271	8,840	(21,431)	(70.80%)	20.09%
545,678	543,962	(1,715)	(0.31%)	(3.07%)	Boulder Industrial	1,214,035	756,790	(457,245)	(37.66%)	28.84%
2,073,016	1,933,660	(139,356)	(6.72%)	1.76%	BVRC-Boulder Valley Regional Center	16,986	40,957	23,971	141.12%	494.51%
20,894	24,022	3,128	14.97%	54.26%	Colorado All Other	4,514	1,065	(3,449)	(76.41%)	18.10%
0	0	0	0.00%	0.00%	County Clerk	489,417	534,029	44,611	9.12%	(2.19%)
371,420	445,326	73,907	19.90%	19.35%	Downtown	162,620	14,405	(148,215)	(91.14%)	25.37%
2,769	-2,906	(5,674)	(204.93%)	(35.75%)	Downtown Extension	21,390	24,516	3,127	14.62%	(30.45%)
47,257	50,573	3,316	7.02%	8.89%	East Downtown	677	4,633	3,956	584.02%	16.01%
120,794	130,028	9,234	7.64%	1.99%	Gunbarrel Commercial	109	120	11	10.12%	106.98%
288,187	473,030	184,843	64.14%	73.83%	Gunbarrel Industrial	133,595	283,753	150,158	112.40%	5.74%
333,463	341,167	7,704	2.31%	6.94%	Metro Denver	8,333	4,649	(3,684)	(44.21%)	(18.55%)
535,206	549,147	13,941	2.60%	11.66%	N. 28th St Commercial	-2,690	1,959	4,649	(172.80%)	322.30%
23,496	27,378	3,881	16.52%	18.74%	N. Broadway Annex	2,354	1,047	(1,306)	(55.50%)	(34.13%)
167,604	147,825	(19,779)	(11.80%)	5.24%	North Broadway	7,878	13,887	6,009	76.27%	(39.65%)
2,461,388	2,571,019	109,631	4.45%	6.89%	Out of State	39,954	47,477	7,523	18.83%	127.28%
211,758	235,317	23,559	11.13%	9.90%	Pearl Street Mall	582	360	(222)	(38.14%)	64.13%
543,990	711,699	167,709	30.83%	20.01%	Public Utilities	30,474	20,594	(9,880)	(32.42%)	6.82%
85,797	226,828	141,030	164.38%	113.38%	Table Mesa	929	522	(407)	(43.82%)	(88.90%)
119,292	111,881	(7,411)	(6.21%)	(0.41%)	The Meadows	9,613	25,309	15,696	163.29%	185.77%
85,861	95,347	9,486	11.05%	(2.50%)	UHGD (the "hill")	139	891	753	543.47%	70.47%
164,969	228,511	63,542	38.52%	23.72%	University of Colorado	14,241	687,875	673,634	4730.23%	172.35%
59,537	51,358	(8,178)	(13.74%)	(24.19%)	Unlicensed Receipts	8,193	150,213	142,020	1733.44%	(556.32%)
536,181	546,114	9,933	1.85%	22.43%	All Other Boulder	459,112	321,867	(137,245)	(29.89%)	(13.17%)
9,592,143	10,246,130	653,987	6.82%	10.21%	Total	2,697,242	2,985,690	288,448	10.69%	11.88%

*2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

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	% Change in Taxable		
															Taxable Sales	Sales	Tax Rate
Retail Sales Tax	2018	7,849,997												7,849,997	203,367,798	2.14%	3.86%
	2019	8,590,452												8,590,452	222,550,570	9.43%	3.86%
	2020	7,761,028												7,761,028	201,062,905	-9.66%	3.86%
	2021	8,059,343												8,059,343	208,791,269	3.84%	3.86%
	2022	9,592,143												9,592,143	248,501,109	19.02%	3.86%
	2023	10,246,130												10,246,130	265,443,779	6.82%	3.86%
	Change from prior year (month)		6.82%														
Change from prior year (YTD)		6.82%															
Business Use Tax	2018	874,373												874,373	22,652,159	4.74%	3.86%
	2019	871,308												871,308	22,572,740	-0.35%	3.86%
	2020	654,578												654,578	16,957,987	-24.87%	3.86%
	2021	1,093,683												1,093,683	28,333,756	67.08%	3.86%
	2022	801,989												801,989	20,776,906	-26.67%	3.86%
	2023	923,424												923,424	23,922,891	15.14%	3.86%
	Change from prior year (month)		15.14%														
Change from prior year (YTD)		15.14%															
Construction Use Tax	2018	750,069												750,069	19,431,839	-34.87%	3.86%
	2019	444,168												444,168	11,506,943	-40.78%	3.86%
	2020	182,837												182,837	4,736,697	-58.84%	3.86%
	2021	1,015,642												1,015,642	26,311,969	455.49%	3.86%
	2022	1,405,836												1,405,836	36,420,615	38.42%	3.86%
	2023	1,528,238												1,528,238	39,591,650	8.71%	3.86%
	Change from prior year (month)		8.71%														
Change from prior year (YTD)		8.71%															
Motor Vehicle Use Tax	2018	415,636												415,636	10,767,763	13.47%	3.86%
	2019	558,802												558,802	14,476,742	34.45%	3.86%
	2020	459,561												459,561	11,905,715	-17.76%	3.86%
	2021	553,658												553,658	14,343,472	20.48%	3.86%
	2022	489,417												489,417	12,679,204	-11.60%	3.86%
	2023	534,029												534,029	13,834,937	9.12%	3.86%
	Change from prior year (month)		9.12%														
Change from prior year (YTD)		9.12%															
TOTAL	2018	9,890,075												9,890,075	256,219,560	-1.47%	3.86%
	2019	10,464,730												10,464,730	271,106,995	5.81%	3.86%
	2020	9,058,004												9,058,004	234,663,304	-13.44%	3.86%
	2021	10,722,326												10,722,326	277,780,466	18.37%	3.86%
	2022	12,289,384												12,289,384	318,377,833	14.61%	3.86%
	2023	13,231,820												13,231,820	342,793,256	7.67%	3.86%
	Change from prior year (month)		7.67%														
Change from prior year (YTD)		7.67%															