



# City of Boulder Finance

## REVENUE REPORT

March 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

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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 April 30, 2023 and is largely attributed to economic activity through the month of March 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	March YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$29,529,031	\$31,480,410	1,951,379	6.61%	9.62%
Rec MJ Additional 3.5%*	438,184	344,582	(93,603)	(21.36%)	(19.20%)
Business Use Tax	2,920,452	2,447,950	(472,502)	(16.18%)	(4.91%)
Construction Use Tax	4,186,644	4,212,375	25,731	0.61%	19.41%
Motor Vehicle Use Tax	1,541,406	1,459,786	(81,620)	(5.30%)	(4.75%)
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$38,615,716</b>	<b>\$39,945,102</b>	<b>\$1,329,386</b>	<b>3.44%</b>	<b>8.22%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	11,145	242,666	231,521	2077.43%	14.86%
Use Tax Audit Revenue	16,533	793,472	776,939	4699.32%	734.31%
<b>Total Sales and Use Tax</b>	<b>\$38,643,394</b>	<b>\$40,981,240</b>	<b>\$2,337,846</b>	<b>6.05%</b>	<b>8.85%</b>

\* 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 March 2022 report.

**Other Tax Revenues**

Miscellaneous Tax Statistics	March YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,288,469	\$1,411,526	\$123,057	9.55%	25.82%
Admissions Tax	72,002	91,876	19,874	27.60%	128.12%
Disposable Bag Fee	70,079	48,327	(21,752)	0.00%	(9.63%)
Electronic Smoking Device Tax	202,062	168,833	(33,230)	(16.45%)	(24.46%)
Food Service Tax	149,753	182,461	32,708	21.84%	11.32%
Rec Marijuana Excise Tax	301,142	30,210	(270,931)	(89.97%)	(62.47%)
Short-Term Rental Tax	340,760	357,919	17,159	5.04%	7.62%
Sugar Sweetened Beverage Tax	909,454	967,860	58,406	6.42%	4.59%
Trash Tax	431,437	437,677	6,241	1.45%	2.83%

## Revenue Trends and Changes

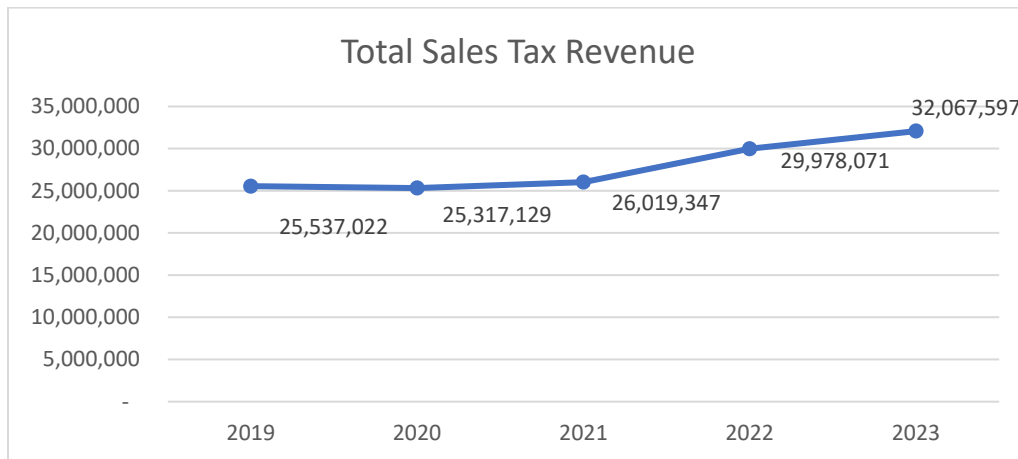
### Overview

Year-to-date Sales and use tax based upon current economic activity increased from March 2022 by \$1,329,386 or 3.4%.

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 March 2022 by \$2,337,846 or 6.1%.

### Sales Tax

March 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,089,526 (or 7.0%) when compared to March 2022. This increase results in a compound annual growth rate of 5.9% 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 March 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.



In sales tax, the rolling twelve month change for March of 9.2% outpaced the Consumer Price Index (CPI) for All Urban Consumers of 5.0%<sup>1</sup>. However, Year-to-Date performance is mixed compared to YTD March 2022, with the majority of the gains coming from five business sectors: Automotive Trade (up 15.9%), Computer Related Business Sector (up 13.6%), Eating Places (up 11.8%), Transportation/Utilities (up 46.5%) and All Other (up 29.4%). Most other sectors declined compared to YTD March 2022 showing a possible slow down in retail activity.

### Other Taxes

Tourism related activity was positive in March: Short-Term Rental tax increased 5.0%, and Accommodations Tax increased by 9.6%. Food Service Tax revenues improved by 21.8%. Sugar Sweetened Beverage tax increased 6.4%, and Admissions Tax improved by 27.6%. Recreational Marijuana excise tax declined by 90.0%, due to a large refund of excise tax erroneously paid to Boulder by a cultivation facility in prior periods. The additional 3.5% tax on Recreational Marijuana declined by 21.4%, which is consistent with statewide trends.

<sup>1</sup> U.S. Bureau of Labor Statistics, April 12, 2023

Chart 1: YTD Sales and Use Tax by Fund

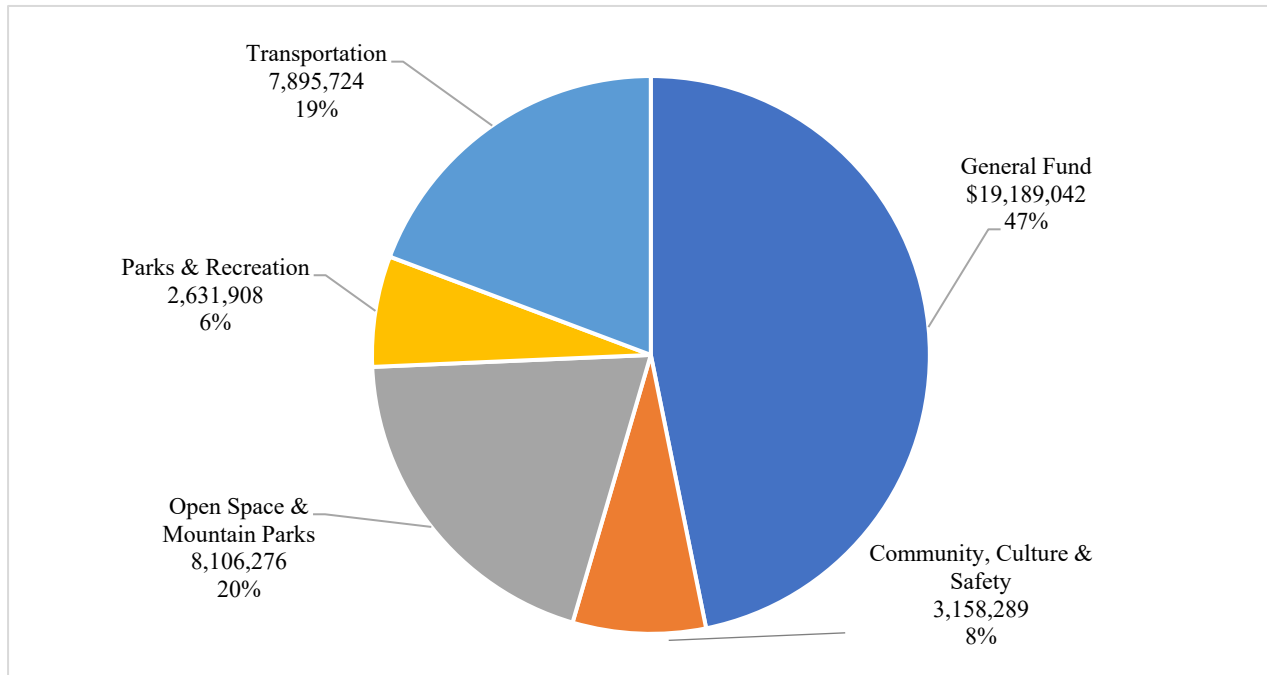
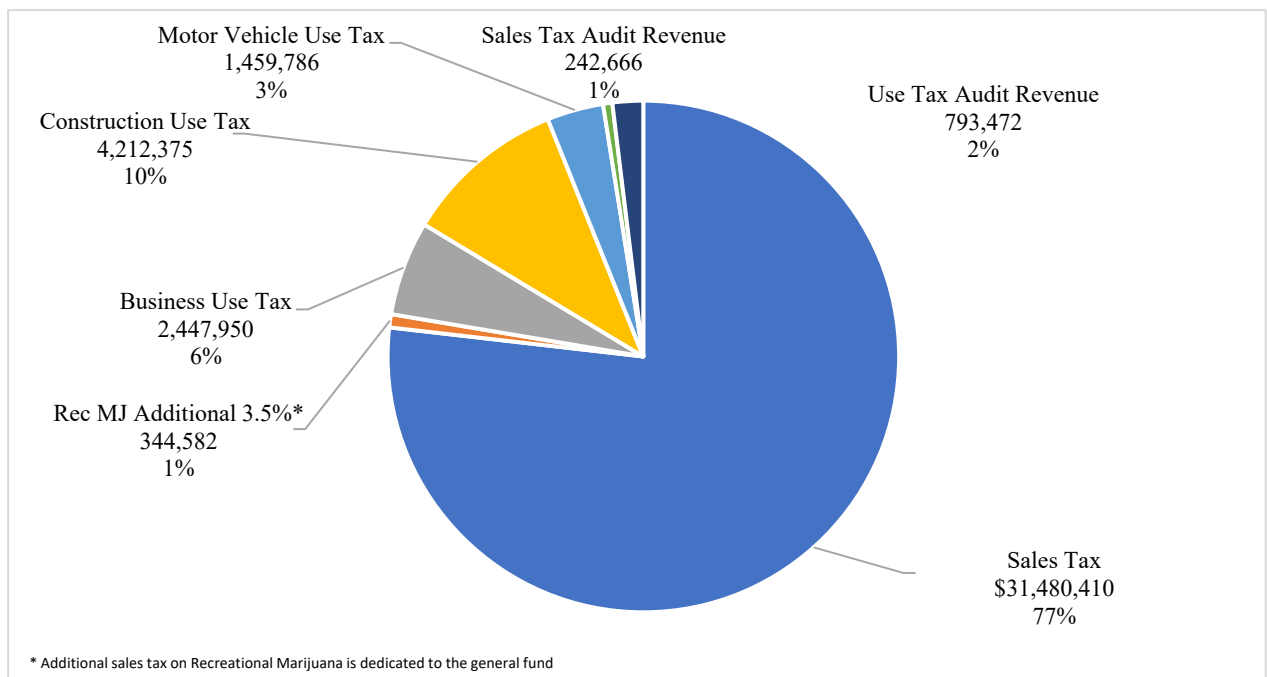


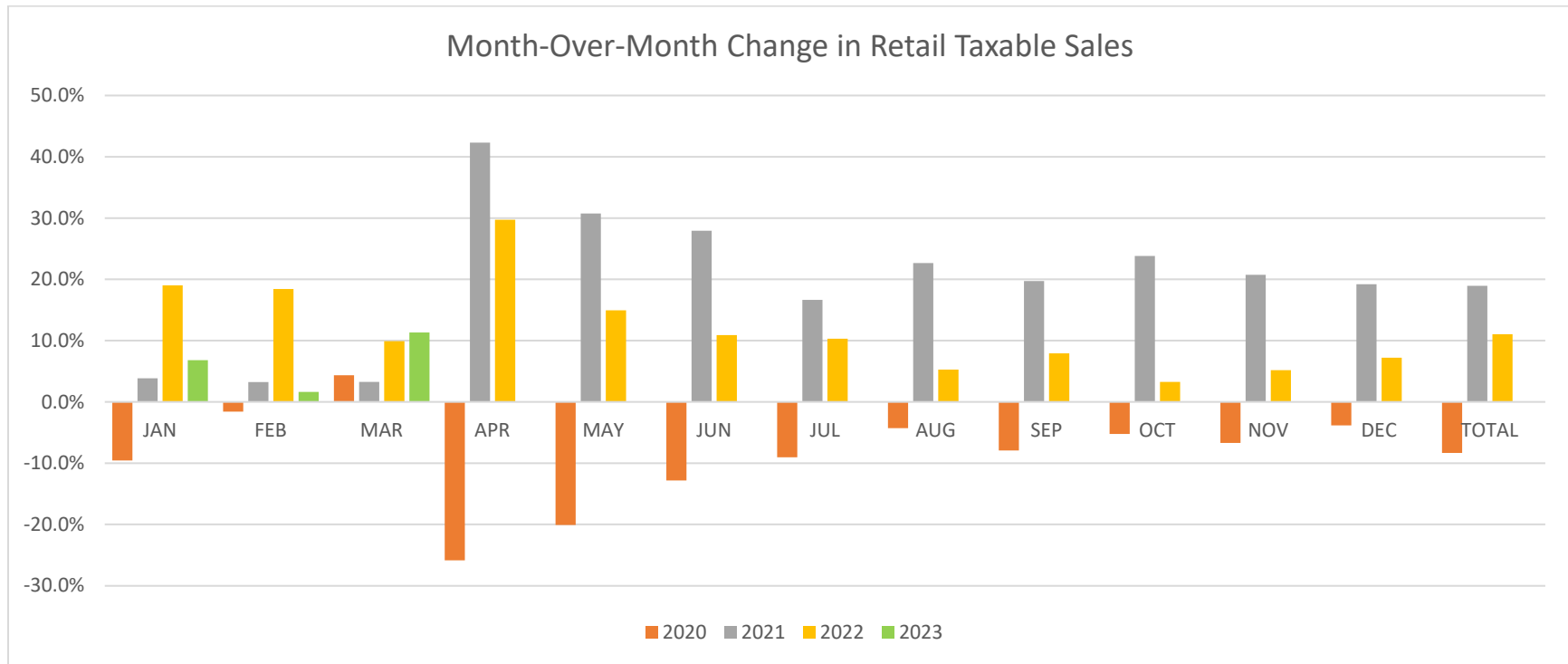
Chart 2: YTD Sales & Use Tax by Type



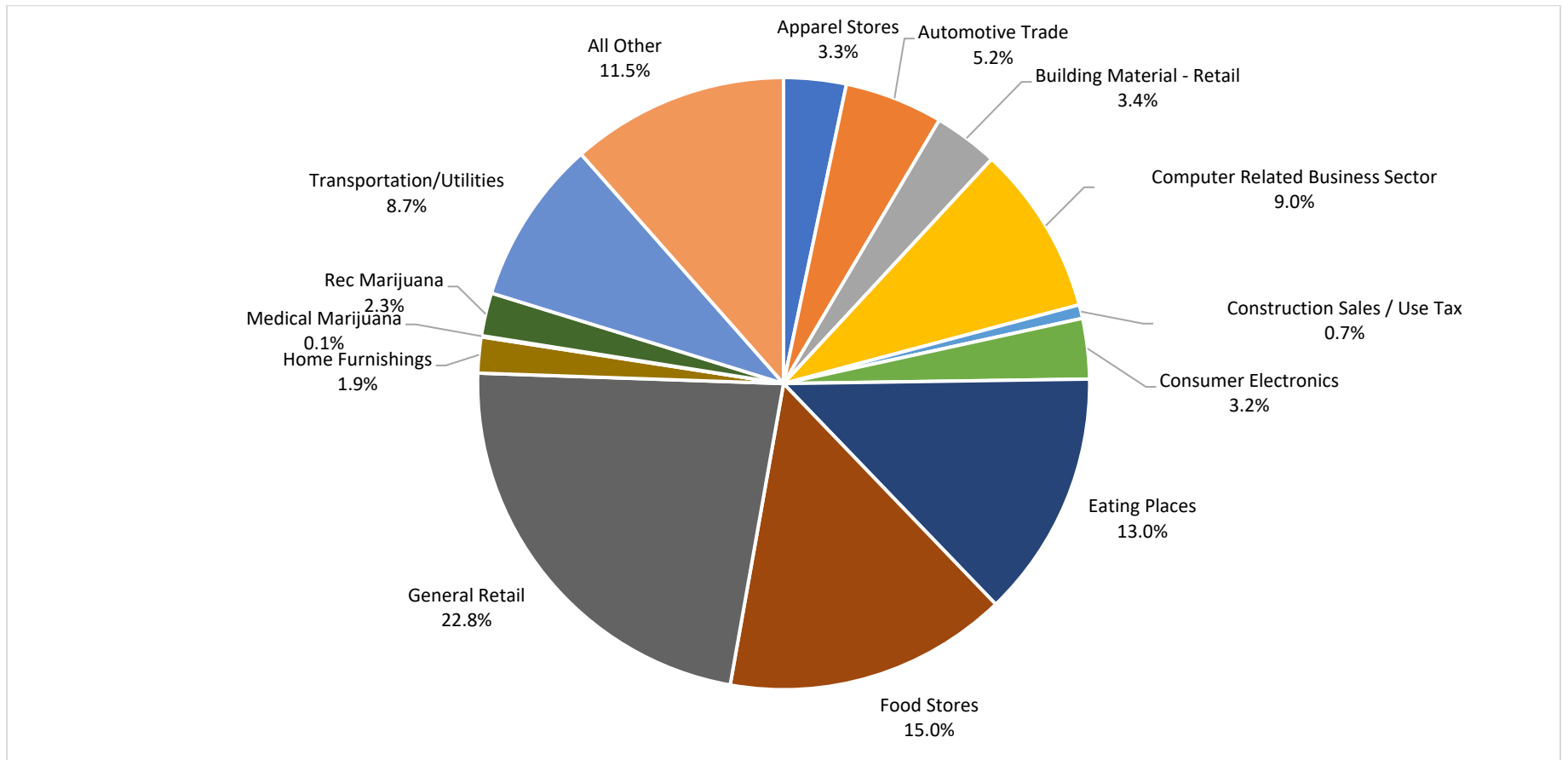
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 78% 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. March 2023 retail sales tax revenue was **up 11.3%** compared to March 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

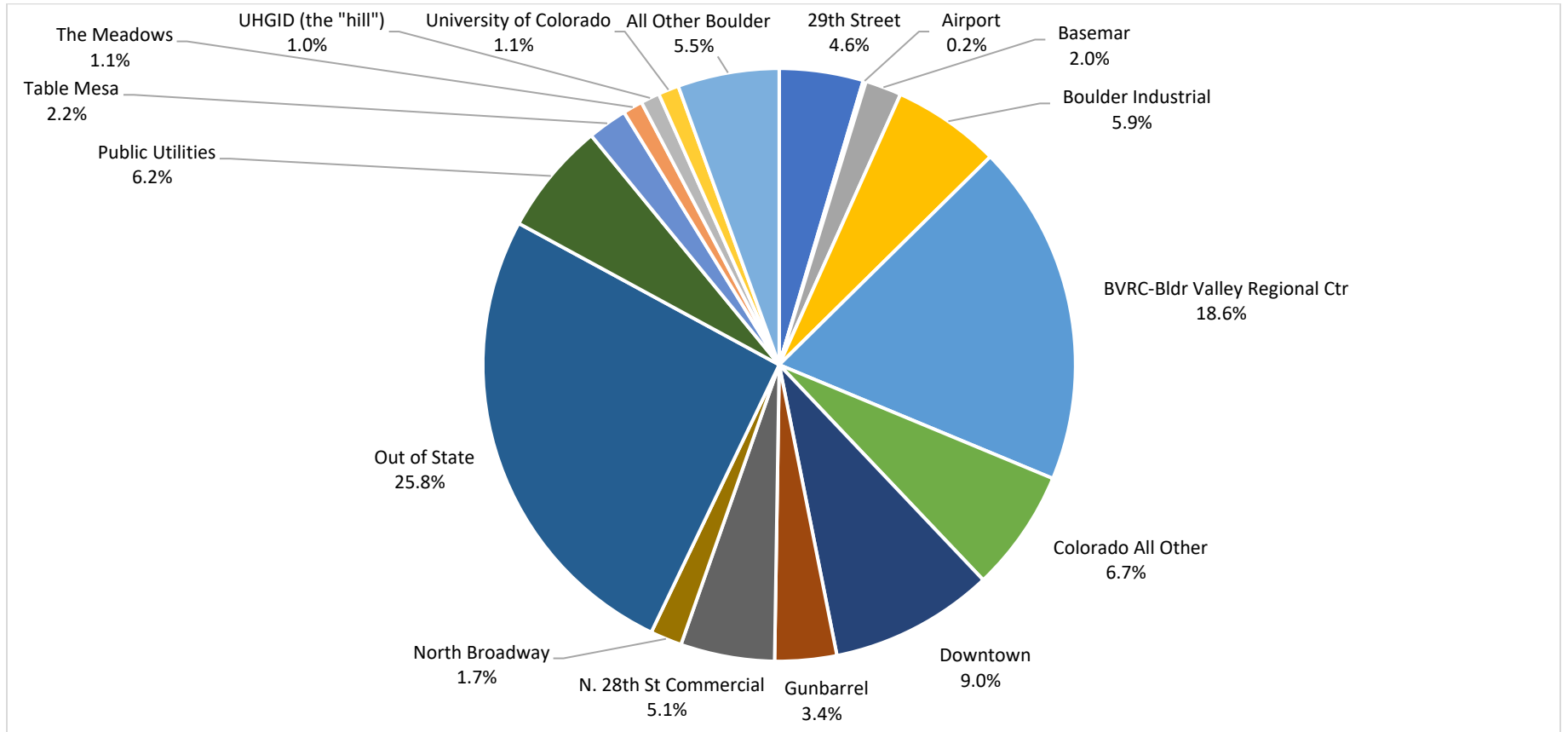
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



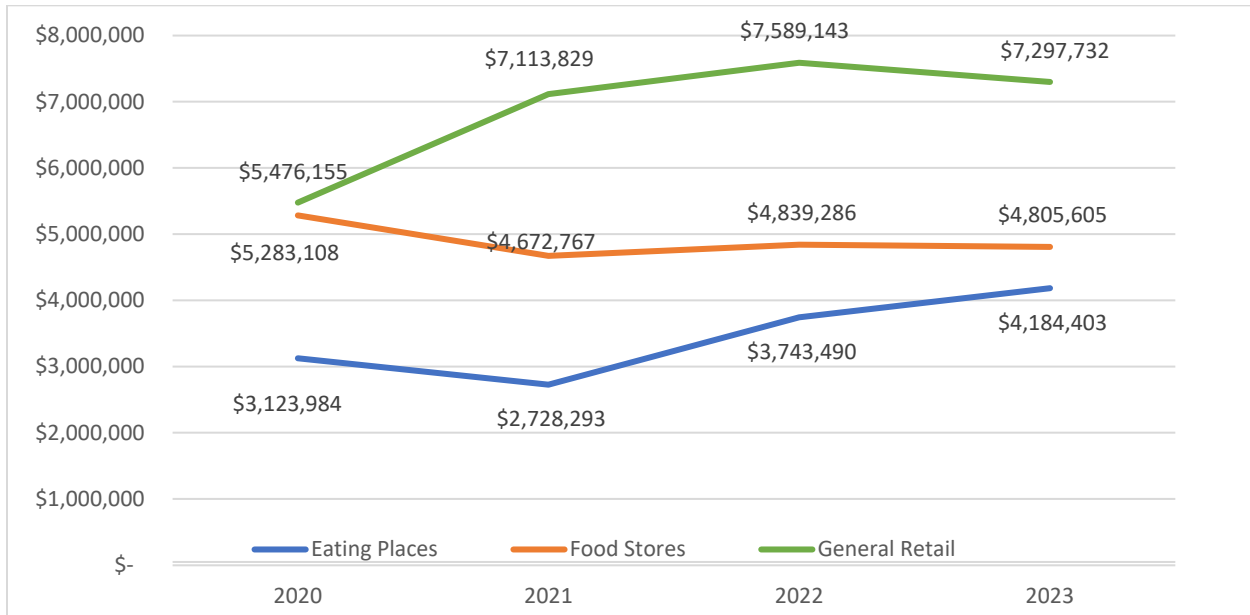
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



<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

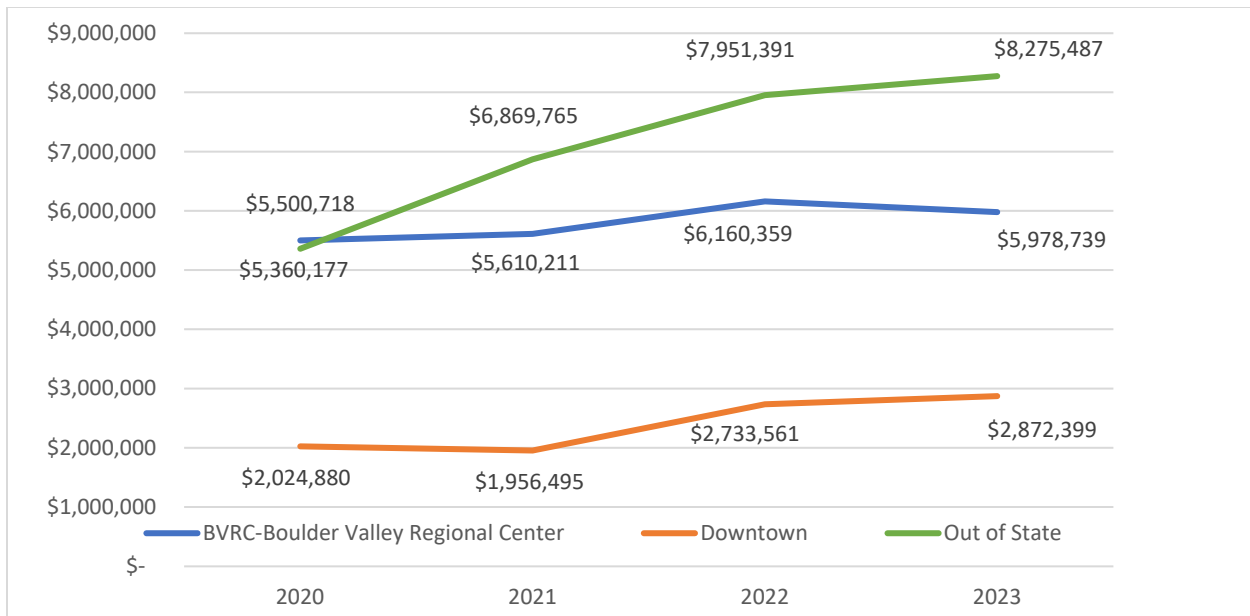
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.



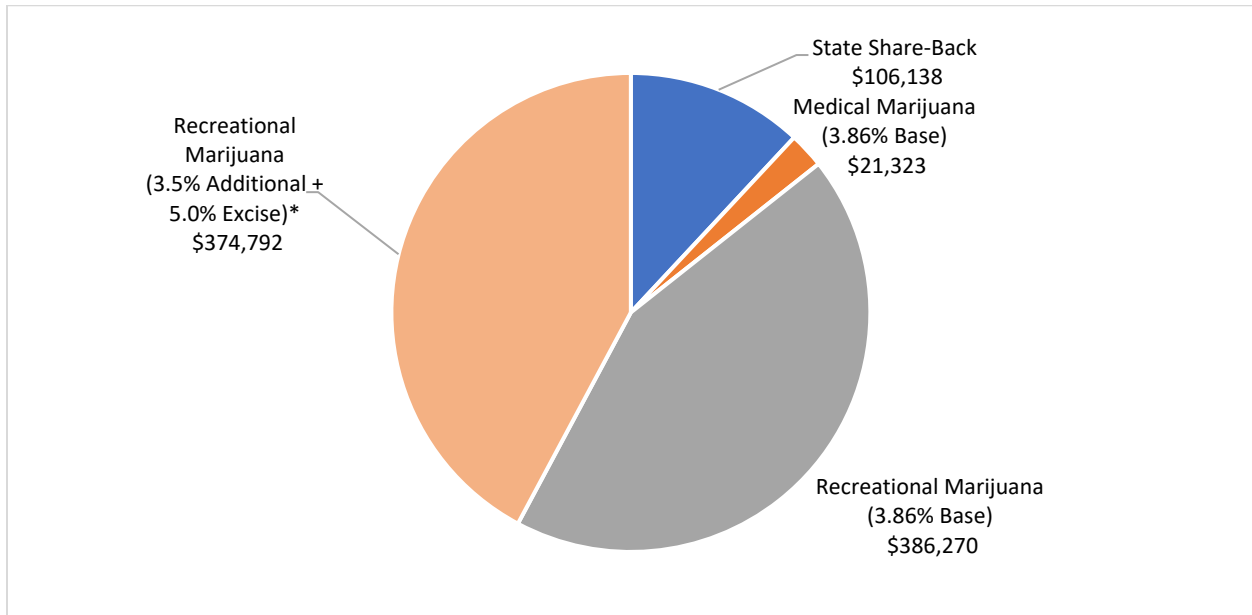
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

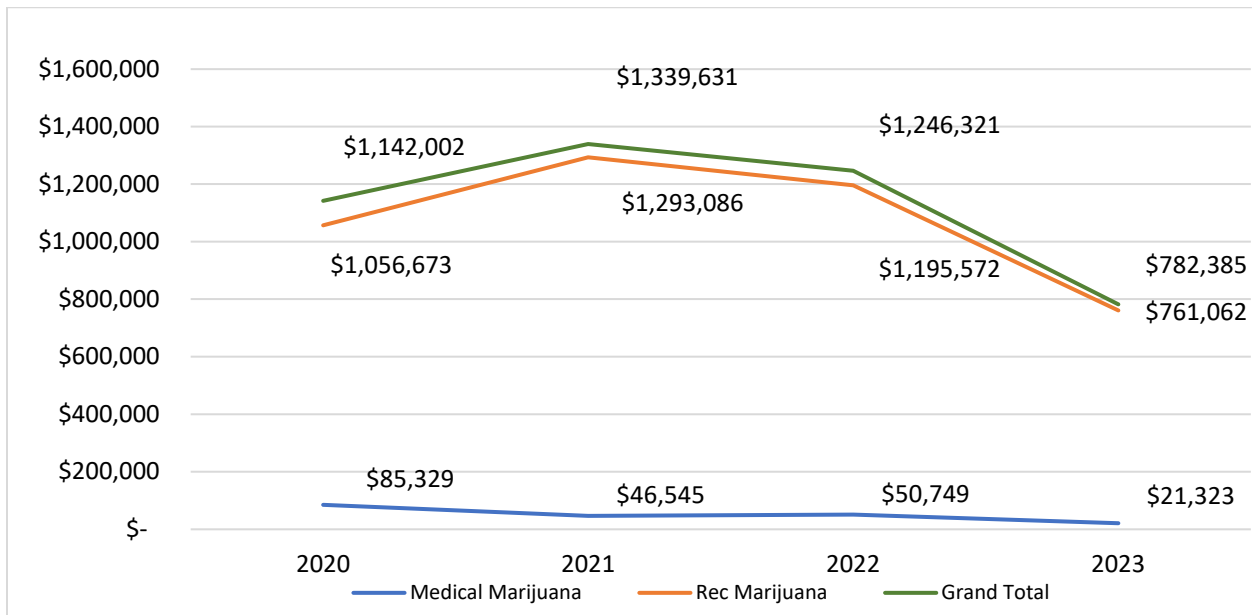
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

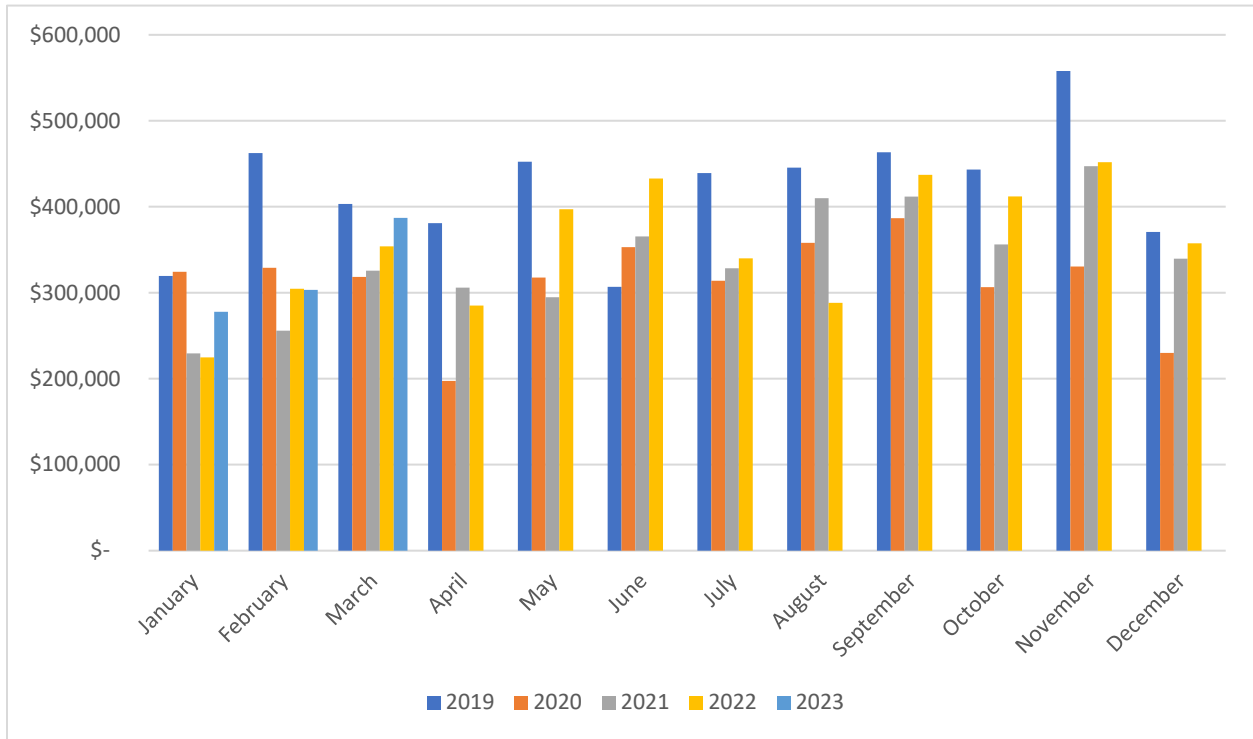


<sup>3</sup> Rec Marijuana excludes state share back payments.

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:** February 2019 Sugar-Sweetened Beverage Revenue is higher than average due to the collection of 2018 taxes that were not paid until 2019. 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 businesses 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 on all disposable plastic and paper checkout bags provided by stores in Boulder. The bag fee does not apply to certain types of disposable bags including those provided by restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags. The city council intends that the requirements of the bag fee imposition will assist in offsetting the costs associated with using disposable bags including mitigation, educational, replacement, and administrative efforts of the city.

## Electronic Smoking Device Tax

This additional 40% sales tax is applied to the retail sales price of Electronic Smoking Devices (ESDs) containing nicotine including any refill, cartridge, or any other component of such product. This tax is in addition to the city's 3.86% sales and use tax levied 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	March YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$29,978,071	\$32,067,597	78.25%	6.97%	9.24%
Business Use Tax	2,937,273	3,241,482	7.91%	10.36%	3.71%
Construction Use Tax	4,186,644	4,212,375	10.28%	0.61%	19.41%
Motor Vehicle Use Tax	1,541,406	1,459,786	3.56%	(5.30%)	(4.75%)
<b>Total Sales and Use Tax</b>	<b>\$38,643,394</b>	<b>\$40,981,240</b>	<b>100.00%</b>	<b>6.05%</b>	<b>8.94%</b>

Total Net Sales/Use Tax Receipts by Industry Type	March YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,012,596	\$1,063,763	2.60%	5.05%	6.93%
Automotive Trade	2,997,748	3,139,733	7.66%	4.74%	1.31%
Building Material - Retail	1,180,705	1,096,203	2.67%	(7.16%)	0.77%
Computer Related Business Sector	3,058,731	3,393,606	8.28%	10.95%	33.80%
Construction Sales / Use Tax	4,488,768	4,497,970	10.98%	0.21%	18.02%
Consumer Electronics	1,119,069	1,060,664	2.59%	(5.22%)	(10.57%)
Eating Places	3,759,238	4,196,323	10.24%	11.63%	12.01%
Food Stores	4,875,534	4,839,637	11.81%	(0.74%)	8.38%
General Retail	7,917,203	7,516,448	18.34%	(5.06%)	0.83%
Home Furnishings	618,207	609,427	1.49%	(1.42%)	7.21%
Medical Marijuana	50,749	21,323	0.05%	(57.98%)	(26.17%)
Rec Marijuana*	894,430	730,852	1.78%	(18.29%)	(17.58%)
Transportation/Utilities	1,988,116	2,874,333	7.01%	44.58%	19.46%
All Other*	4,682,300	5,940,957	14.50%	26.88%	15.70%
<b>Total Sales and Use Tax</b>	<b>\$38,643,394</b>	<b>\$40,981,240</b>	<b>100.00%</b>	<b>6.05%</b>	<b>8.94%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	March YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$1,334,724	\$1,486,535	3.63%	11.37%	17.52%
Airport	238,647	97,388	0.24%	(59.19%)	(52.75%)
Basemar	669,177	634,484	1.55%	(5.18%)	(4.58%)
Boulder County	415,729	457,141	1.12%	9.96%	21.77%
Boulder Industrial	4,878,104	3,948,682	9.64%	(19.05%)	0.67%
BVRC-Boulder Valley Regional Center	6,939,250	6,072,663	14.82%	(12.49%)	(1.17%)
Colorado All Other	149,201	187,975	0.46%	25.99%	59.42%
County Clerk	1,541,406	1,459,786	3.56%	(5.30%)	(4.75%)
Downtown	1,980,876	2,020,054	4.93%	1.98%	13.63%
Downtown Extension	62,567	70,148	0.17%	12.12%	138.40%
East Downtown	191,209	207,665	0.51%	8.61%	11.82%
Gunbarrel Commercial	387,121	395,250	0.96%	2.10%	1.12%
Gunbarrel Industrial	1,165,269	2,242,783	5.47%	92.47%	48.63%
Metro Denver	1,561,554	1,576,707	3.85%	0.97%	1.86%
N. 28th St Commercial	1,661,280	2,078,041	5.07%	25.09%	19.71%
N. Broadway Annex	95,204	262,291	0.64%	175.50%	42.90%
North Broadway	528,599	496,212	1.21%	(6.13%)	(2.06%)
Out of State	8,126,395	8,497,196	20.73%	4.56%	6.57%
Pearl Street Mall	791,998	794,195	1.94%	0.28%	5.57%
Public Utilities	1,135,964	2,035,569	4.97%	79.19%	41.82%
Table Mesa	466,737	700,276	1.71%	50.04%	103.79%
The Meadows	343,890	376,283	0.92%	9.42%	5.19%
UHGD (the "hill")	305,861	357,469	0.87%	16.87%	0.29%
University of Colorado	474,137	1,198,045	2.92%	152.68%	87.49%
Unlicensed Receipts	22,197	63,455	0.15%	185.87%	13.64%
All Other Boulder	3,176,299	3,264,950	7.97%	2.79%	4.63%
<b>Total Sales and Use Tax</b>	<b>\$38,643,394</b>	<b>\$40,981,240</b>	<b>100.00%</b>	<b>6.05%</b>	<b>8.94%</b>

\*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				
March YTD						March YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
1,007,974	1,057,144	49,170	4.88%	6.84%	Apparel Stores	4,622	6,619	1,996	43.19%	27.80%
1,438,558	1,667,629	229,070	15.92%	7.50%	Automotive Trade	1,559,190	1,472,105	(87,085)	(5.59%)	(4.87%)
1,162,346	1,089,849	(72,497)	(6.24%)	0.89%	Building Material - Retail	18,359	6,353	(12,005)	(65.39%)	(19.30%)
2,529,208	2,873,415	344,207	13.61%	35.78%	Computer Related Business Sector	529,523	520,191	(9,332)	(1.76%)	24.27%
258,177	231,639	(26,537)	(10.28%)	0.73%	Construction Sales / Use Tax	4,230,591	4,266,331	35,740	0.84%	19.75%
1,094,064	1,020,155	(73,910)	(6.76%)	(11.23%)	Consumer Electronics	25,004	40,509	15,505	62.01%	11.48%
3,743,490	4,184,403	440,912	11.78%	11.72%	Eating Places	15,747	11,921	(3,827)	(24.30%)	113.56%
4,839,286	4,805,605	(33,681)	(0.70%)	8.37%	Food Stores	36,248	34,033	(2,215)	(6.11%)	10.24%
7,589,143	7,297,732	(291,410)	(3.84%)	0.71%	General Retail	328,060	218,716	(109,345)	(33.33%)	3.66%
616,240	606,811	(9,429)	(1.53%)	7.04%	Home Furnishings	1,967	2,616	649	33.00%	76.36%
49,475	21,315	(28,161)	(56.92%)	(24.14%)	Medical Marijuana	1,274	9	(1,265)	(99.32%)	(62.53%)
891,908	729,071	(162,837)	(18.26%)	(16.39%)	Rec Marijuana	2,522	1,780	(742)	(29.42%)	(88.36%)
1,904,980	2,791,222	886,241	46.52%	20.09%	Transportation/Utilities	83,136	83,111	(24)	(0.03%)	7.41%
2,853,221	3,691,607	838,386	29.38%	28.59%	All Other	1,829,078	2,249,350	420,272	22.98%	(2.11%)
<b>29,978,071</b>	<b>32,067,597</b>	<b>2,089,526</b>	<b>6.97%</b>	<b>9.24%</b>	<b>Total</b>	<b>8,665,323</b>	<b>8,913,643</b>	<b>248,320</b>	<b>2.87%</b>	<b>7.65%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
March YTD						March YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
1,288,749	1,468,381	179,632	13.94%	17.15%	29th Street	45,975	18,154	(27,821)	(60.51%)	35.39%
107,500	50,785	(56,715)	(52.76%)	15.38%	Airport	131,147	46,602	(84,545)	(64.47%)	(69.57%)
661,334	632,810	(28,525)	(4.31%)	(4.29%)	Basemar	7,842	1,675	(6,168)	(78.65%)	(20.11%)
333,558	399,745	66,187	19.84%	19.98%	Boulder County	82,171	57,396	(24,775)	(30.15%)	30.71%
1,761,148	1,893,813	132,665	7.53%	(1.19%)	Boulder Industrial	3,116,956	2,054,869	(1,062,088)	(34.07%)	2.55%
6,160,359	5,978,739	(181,620)	(2.95%)	0.65%	BVRC-Boulder Valley Regional Center	778,891	93,924	(684,967)	(87.94%)	(60.51%)
135,058	169,674	34,616	25.63%	62.75%	Colorado All Other	14,143	18,302	4,159	29.40%	19.14%
0	0	0	0.00%	0.00%	County Clerk	1,541,406	1,459,786	(81,620)	(5.30%)	(4.75%)
1,756,200	1,900,764	144,564	8.23%	12.36%	Downtown	224,676	119,290	(105,386)	(46.91%)	31.57%
11,638	6,484	(5,154)	(44.29%)	16.44%	Downtown Extension	50,929	63,665	12,735	25.01%	261.60%
177,315	181,823	4,508	2.54%	5.74%	East Downtown	13,894	25,841	11,947	85.98%	56.35%
385,416	394,007	8,592	2.23%	0.74%	Gunbarrel Commercial	1,705	1,243	(462)	(27.12%)	152.94%
520,481	688,795	168,314	32.34%	61.88%	Gunbarrel Industrial	644,788	1,553,988	909,200	141.01%	39.70%
1,519,187	1,525,204	6,017	0.40%	2.72%	Metro Denver	42,367	51,502	9,135	21.56%	(15.98%)
1,647,162	1,644,108	(3,054)	(0.19%)	8.75%	N. 28th St Commercial	14,118	433,933	419,815	2973.62%	4265.00%
90,765	91,645	880	0.97%	14.59%	N. Broadway Annex	4,439	170,646	166,206	3744.15%	204.33%
475,507	462,923	(12,584)	(2.65%)	5.69%	North Broadway	53,093	33,289	(19,804)	(37.30%)	(49.10%)
7,951,391	8,275,487	324,096	4.08%	5.01%	Out of State	175,005	221,710	46,705	26.69%	98.90%
788,408	783,328	(5,080)	(0.64%)	4.43%	Pearl Street Mall	3,590	10,867	7,276	202.68%	124.04%
1,082,784	1,973,429	890,645	82.26%	43.66%	Public Utilities	53,180	62,140	8,960	16.85%	11.42%
463,910	693,102	229,192	49.40%	120.94%	Table Mesa	2,827	7,174	4,347	153.77%	(84.97%)
332,025	345,287	13,262	3.99%	(0.59%)	The Meadows	11,865	30,996	19,131	161.23%	218.02%
303,590	331,291	27,702	9.12%	(2.35%)	UHGD (the "hill")	2,271	26,177	23,906	1052.80%	406.84%
273,059	362,592	89,533	32.79%	24.94%	University of Colorado	201,078	835,453	634,375	315.49%	231.89%
36,907	39,874	2,968	8.04%	(13.11%)	Unlicensed Receipts	-14,710	23,580	38,290	(260.30%)	4649.05%
1,714,623	1,773,507	58,885	3.43%	18.80%	All Other Boulder	1,461,676	1,491,443	29,767	2.04%	(8.18%)
<b>29,978,071</b>	<b>32,067,597</b>	<b>2,089,526</b>	<b>6.97%</b>	<b>9.24%</b>	<b>Total</b>	<b>8,665,323</b>	<b>8,913,643</b>	<b>248,320</b>	<b>2.87%</b>	<b>7.65%</b>

\*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	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
<b>Retail Sales Tax</b>	2018	7,849,997	7,028,188	9,445,995										24,324,180	630,160,104	216.51%	3.86%
	2019	8,590,452	7,489,624	9,606,398										25,686,474	665,452,694	5.60%	3.86%
	2020	7,761,028	7,370,943	10,025,017										25,156,988	651,735,453	-2.06%	3.86%
	2021	8,059,343	7,608,759	10,351,245										26,019,347	674,076,347	3.43%	3.86%
	2022	9,592,143	9,009,882	11,376,046										29,978,071	776,633,964	15.21%	3.86%
	<b>2023</b>	<b>10,246,130</b>	<b>9,156,111</b>	<b>12,665,356</b>										<b>32,067,597</b>	<b>830,766,754</b>	<b>6.97%</b>	<b>3.86%</b>
	Change from prior year (month)		6.82%	1.62%	11.33%												
Change from prior year (YTD)		6.82%	4.30%	6.97%													
<b>Business Use Tax</b>	2018	874,373	888,081	1,353,132										3,115,587	80,714,678	273.20%	3.86%
	2019	871,308	955,369	1,113,030										2,939,707	76,158,207	-5.65%	3.86%
	2020	654,578	1,384,693	903,331										2,942,602	76,233,225	0.10%	3.86%
	2021	1,093,683	922,423	1,358,876										3,374,982	87,434,767	14.69%	3.86%
	2022	801,989	796,506	1,338,778										2,937,273	76,095,147	-12.97%	3.86%
	<b>2023</b>	<b>923,424</b>	<b>711,000</b>	<b>1,607,058</b>										<b>3,241,482</b>	<b>83,976,210</b>	<b>10.36%</b>	<b>3.86%</b>
	Change from prior year (month)		15.14%	-10.74%	20.04%												
Change from prior year (YTD)		15.14%	2.25%	10.36%													
<b>Construction Use Tax</b>	2018	750,069	566,915	1,301,336										2,618,320	67,832,124	127.37%	3.86%
	2019	444,168	1,245,000	1,021,676										2,710,844	70,229,119	3.53%	3.86%
	2020	182,837	810,198	1,463,531										2,456,566	63,641,594	-9.38%	3.86%
	2021	1,015,642	810,738	776,246										2,602,626	67,425,544	5.95%	3.86%
	2022	1,405,836	1,491,714	1,289,094										4,186,644	108,462,283	60.86%	3.86%
	<b>2023</b>	<b>1,528,238</b>	<b>1,835,363</b>	<b>848,775</b>										<b>4,212,375</b>	<b>109,128,895</b>	<b>0.61%</b>	<b>3.86%</b>
	Change from prior year (month)		8.71%	23.04%	-34.16%												
Change from prior year (YTD)		8.71%	16.08%	0.61%													
<b>Motor Vehicle Use Tax</b>	2018	415,636	406,364	399,123										1,221,122	31,635,296	233.37%	3.86%
	2019	558,802	409,378	368,653										1,336,833	34,632,984	9.48%	3.86%
	2020	459,561	416,162	277,748										1,153,470	29,882,634	-13.72%	3.86%
	2021	553,658	539,761	477,063										1,570,482	40,686,062	36.15%	3.86%
	2022	489,417	405,726	646,263										1,541,406	39,932,788	-1.85%	3.86%
	<b>2023</b>	<b>534,029</b>	<b>425,121</b>	<b>500,637</b>										<b>1,459,786</b>	<b>37,818,288</b>	<b>-5.30%</b>	<b>3.86%</b>
	Change from prior year (month)		9.12%	4.78%	-22.53%												
Change from prior year (YTD)		9.12%	7.15%	-5.30%													
<b>TOTAL</b>	2018	9,890,075	8,889,548	12,499,586										31,279,209	810,342,202	211.61%	3.86%
	2019	10,464,730	10,099,371	12,109,757										32,673,858	846,473,005	4.46%	3.86%
	2020	9,058,004	9,981,996	12,669,627										31,709,626	821,492,906	-2.95%	3.86%
	2021	10,722,326	9,881,681	12,963,430										33,567,437	869,622,720	5.86%	3.86%
	2022	12,289,384	11,703,828	14,650,181										38,643,393	1,001,124,182	15.12%	3.86%
	<b>2023</b>	<b>13,231,820</b>	<b>12,127,595</b>	<b>15,621,825</b>										<b>40,981,240</b>	<b>1,061,690,147</b>	<b>6.05%</b>	<b>3.86%</b>
	Change from prior year (month)		7.67%	3.62%	6.63%												
Change from prior year (YTD)		7.67%	5.69%	6.05%													