



City of Boulder Finance

REVENUE REPORT

December 2023

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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 January 2024, and is largely attributed to economic activity through the month of December. 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	December YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$135,535,970	\$137,732,945	2,196,975	1.62%	1.62%
Rec MJ Additional 3.5%*	1,706,731	1,386,752	(319,979)	(18.75%)	(18.74%)
Business Use Tax	12,106,936	10,292,756	(1,814,179)	(14.98%)	(13.11%)
Construction Use Tax	12,909,873	16,541,587	3,631,714	28.13%	28.13%
Motor Vehicle Use Tax	6,072,556	6,447,628	375,072	6.18%	6.18%
Total Sales & Use Tax based on current economic activity	\$168,332,066	\$172,401,668	\$4,069,602	2.42%	2.57%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	219,614	1,616,518	1,396,903	636.07%	650.65%
Use Tax Audit Revenue	560,935	1,498,943	938,008	167.22%	125.44%
Total Sales and Use Tax	\$169,112,615	\$175,517,129	\$6,404,514	3.79%	3.79%

* 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 December 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	December YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$8,894,696	\$9,276,601	\$381,904	4.29%	4.29%
Admissions Tax	657,927	1,067,421	409,493	62.24%	62.24%
Disposable Bag Fee	248,518	222,476	(26,041)	(10.48%)	(10.48%)
Electronic Smoking Device Tax	772,515	642,575	(129,940)	(16.82%)	(16.82%)
Food Service Tax	731,252	820,595	89,343	12.22%	12.22%
Rec Marijuana Excise Tax	771,370	263,911	(507,459)	(65.79%)	(65.79%)
Short-Term Rental Tax	1,340,947	1,920,244	579,296	43.20%	43.20%
Sugar Sweetened Beverage Tax	4,310,924	4,205,692	(105,233)	(2.44%)	(2.44%)
Trash Tax	1,793,036	1,793,565	529	0.03%	0.03%

Revenue Trends and Changes

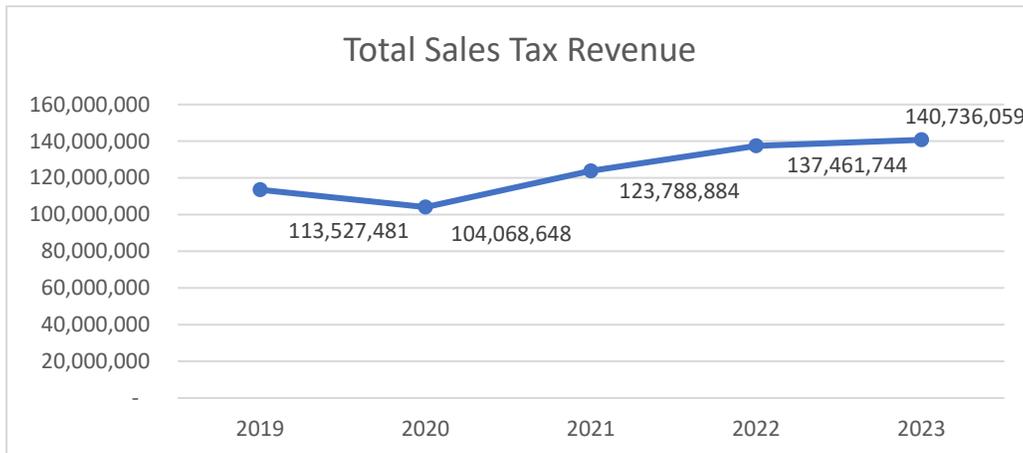
Overview

Year-to-date sales and use tax based upon current economic activity increased from YTD December 2022 by \$4,069,602 or 2.4%.

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 YTD December 2022 by \$6,404,514 or 3.8%.

Sales Tax

YTD December 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$3,274,315 (or 2.4%) when compared to YTD December 2022. This increase results in a compound annual growth rate of 5.5% 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 late 2020, which resulted in over \$3.5 million of new revenue in 2021, \$3.8 million in 2022, and \$5.1 million in 2023.



In sales tax, the twelve month change for December of 2.4% lagged the Consumer Price Index (CPI) for All Urban Consumers of 3.4%¹.

Year-to-Date performance for Sales Tax by industry follows prior months' trends with the gains coming from six business sectors: Apparel Stores (up 9.3%) Automotive Trade (up 9.5%), Construction (up 45.3%), Eating Places (up 7.5%), Transportation/Utilities (up 5.1%), and All Other (up 36.6%). Food Stores reversed the YTD trend, ending 1.4% higher than 2022. The remaining seven sectors declined compared to YTD December 2022.

Other Taxes

Tourism related activity was positive in December: Short-Term Rental tax increased 43.2%, Accommodations Tax increased by 4.3%, and Admissions Tax increased by 62.2%. Food Service Tax revenues improved by 12.2%. Sugar Sweetened Beverage tax *decreased* 2.4%. Recreational Marijuana excise tax *declined* by 65.8% due to a large refund of excise tax erroneously paid to Boulder by a cultivation facility in prior periods, and a general slowdown in demand resulting in lower prices and less production by grow facilities. The additional 3.5% tax on Recreational Marijuana *declined* by 18.8%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, January 11, 2024

Chart 1: YTD Sales and Use Tax by Fund

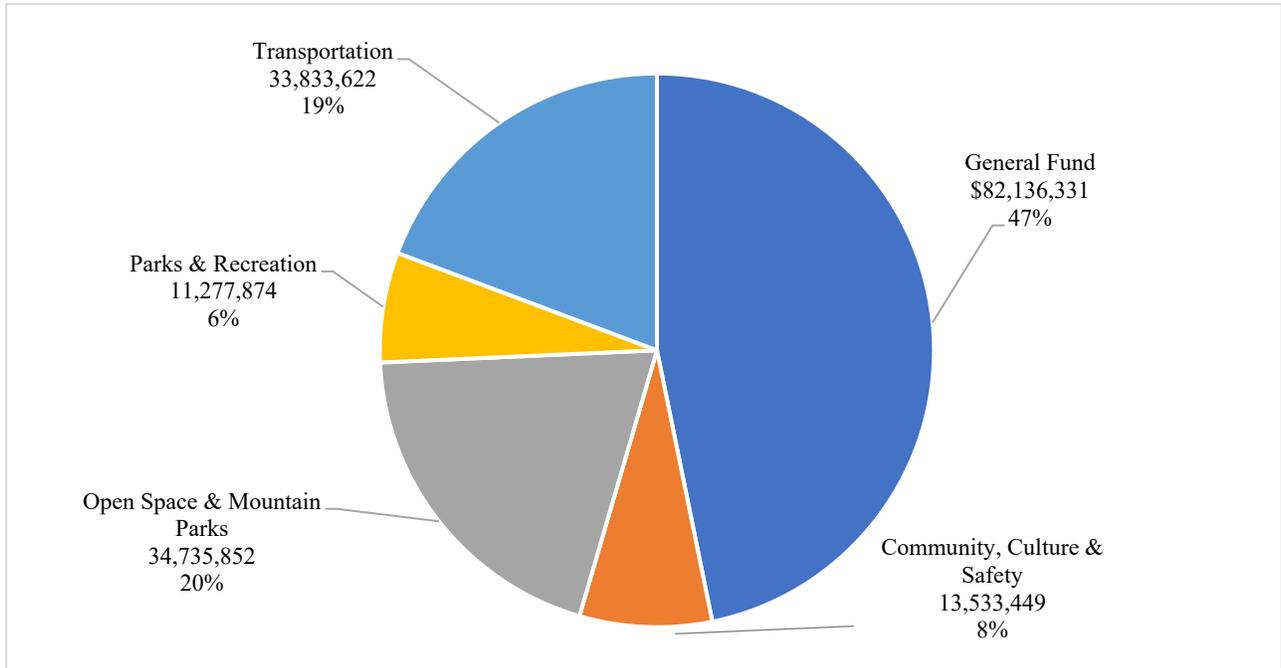
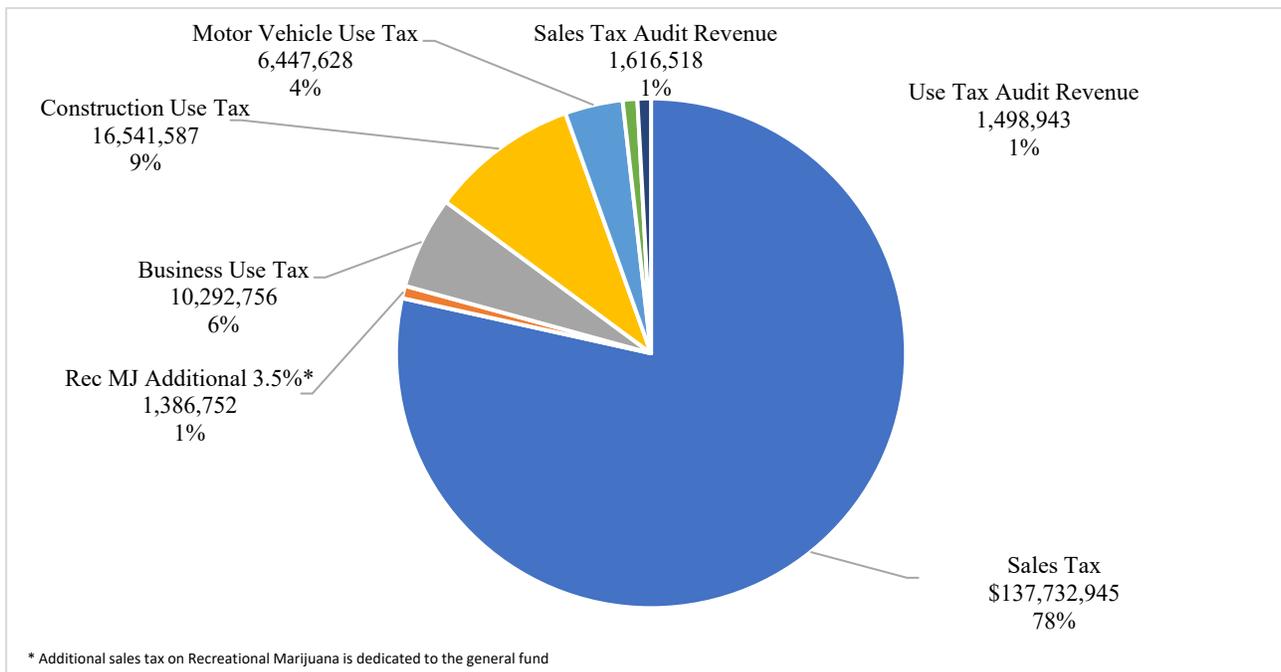


Chart 2: YTD Sales & Use Tax by Type



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. December 2023 retail sales tax revenue was **down** 0.9% compared to December 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

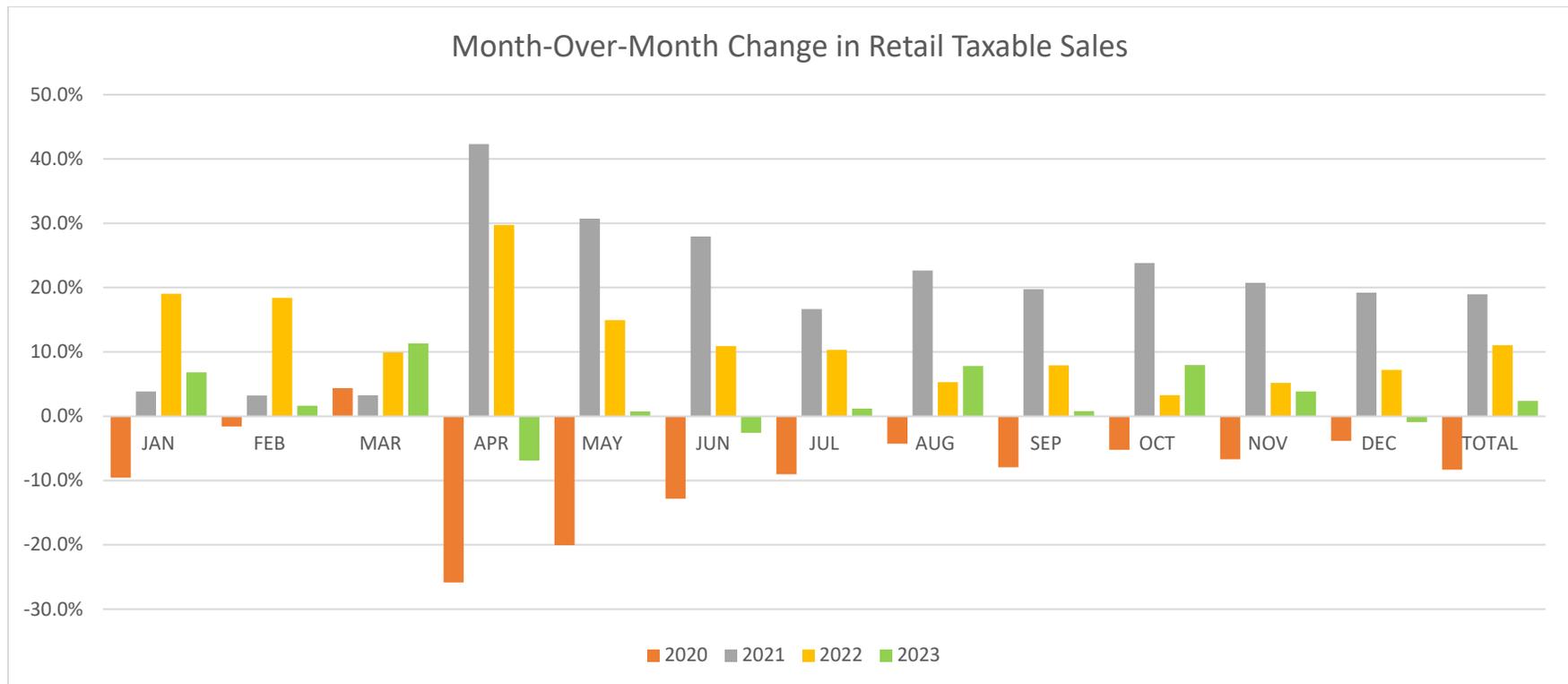


Chart 4: Sales Tax by Industry

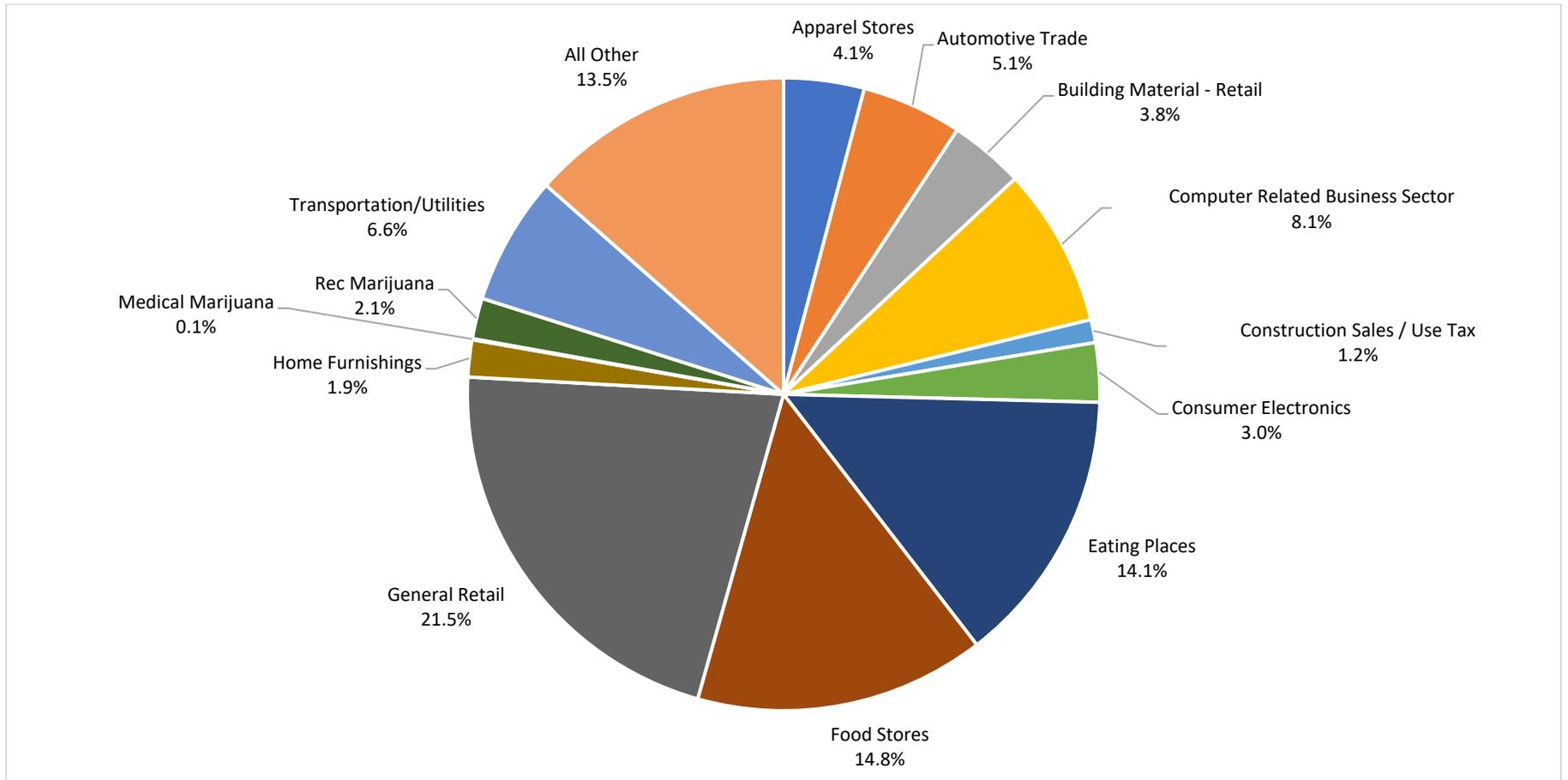
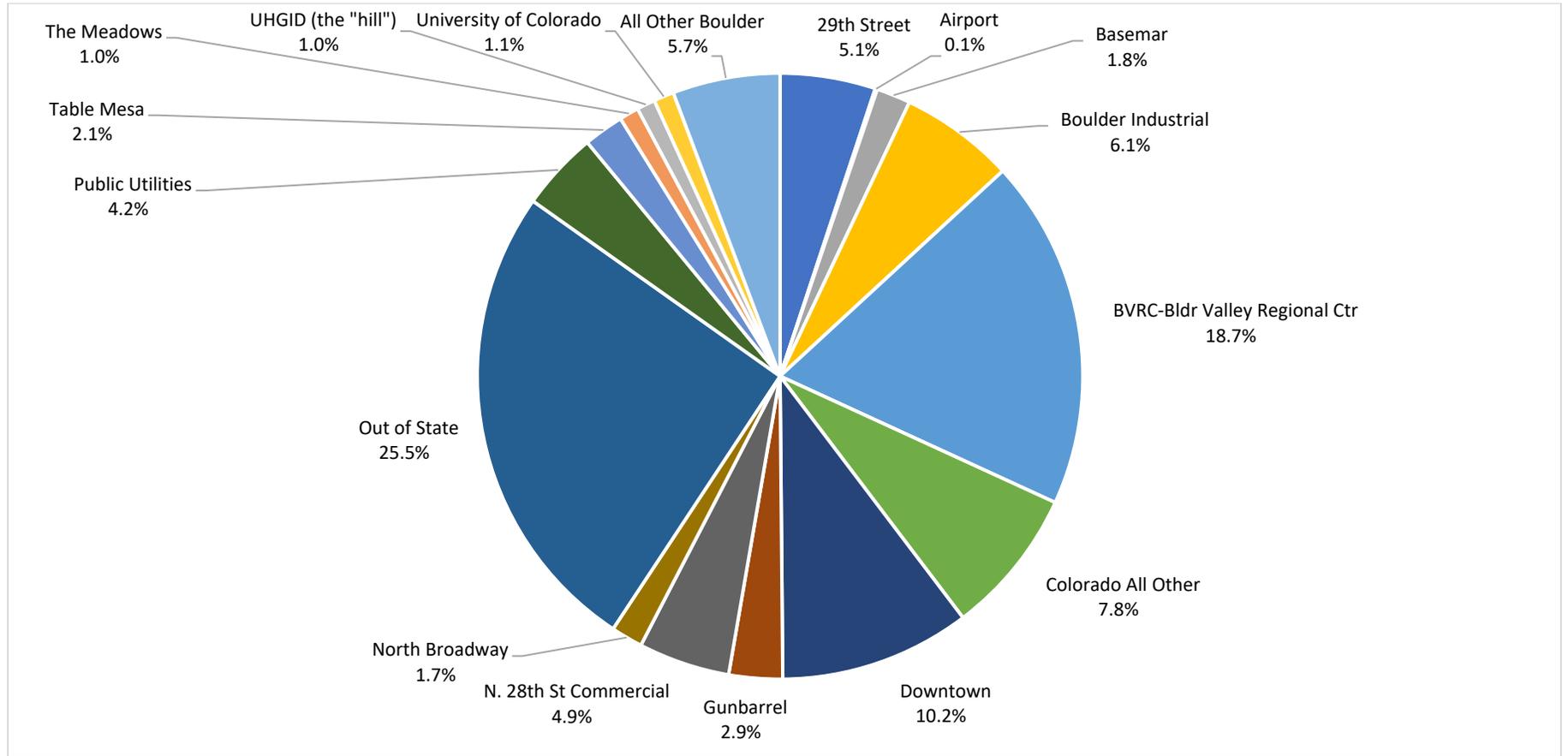


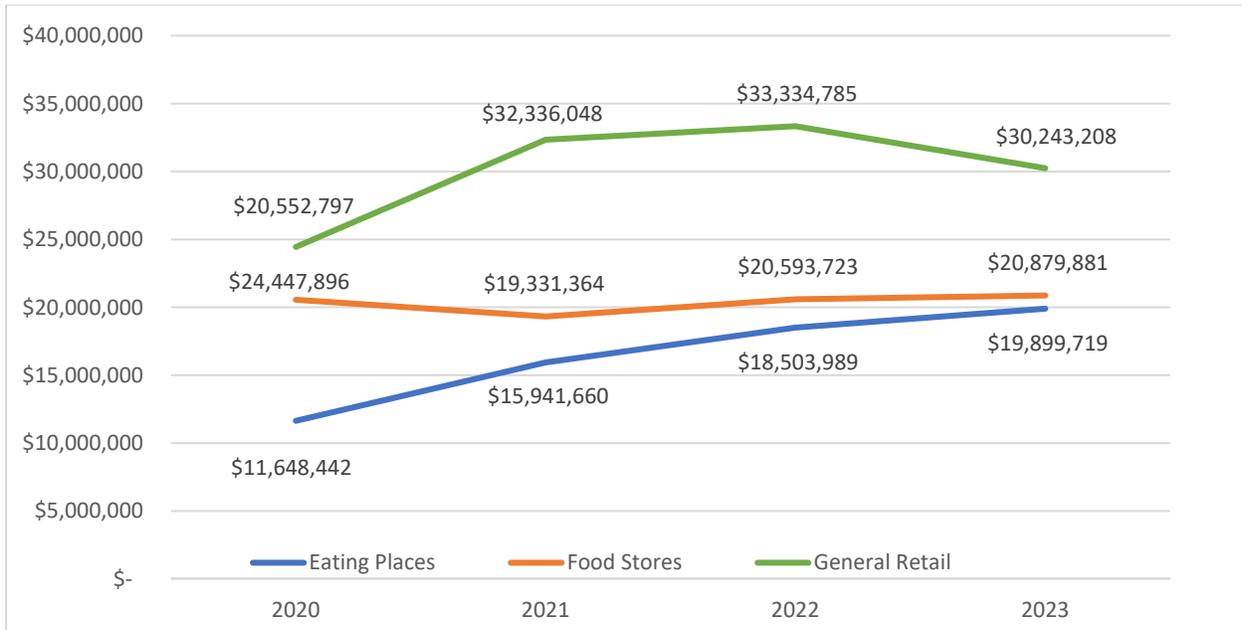
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

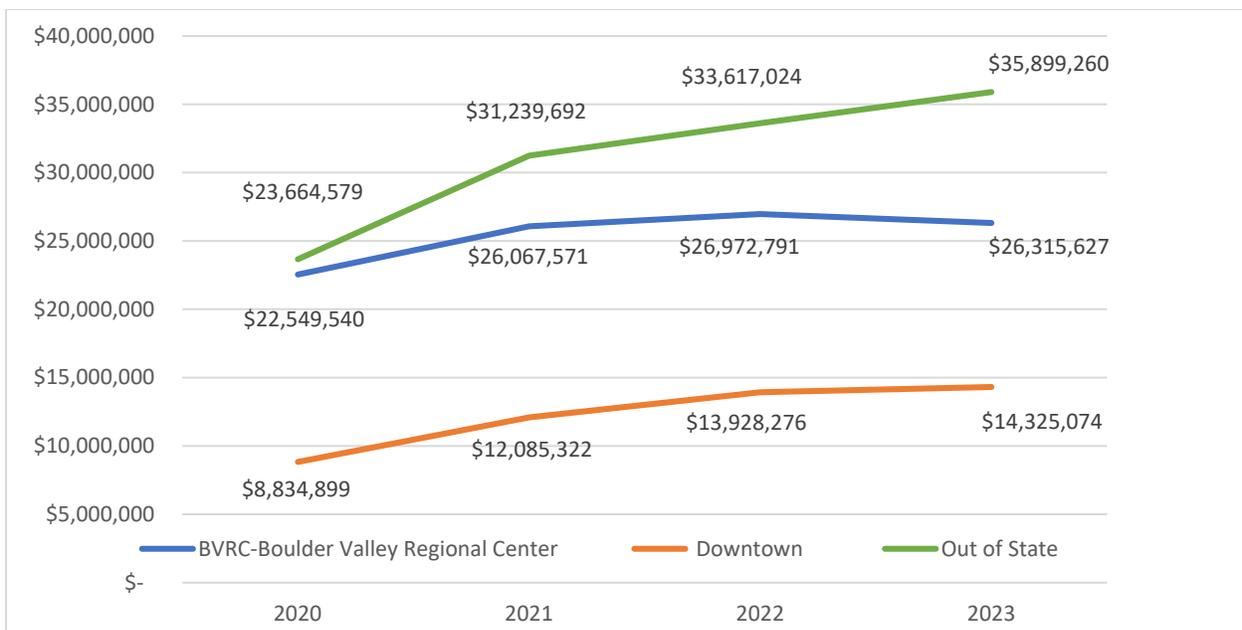
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

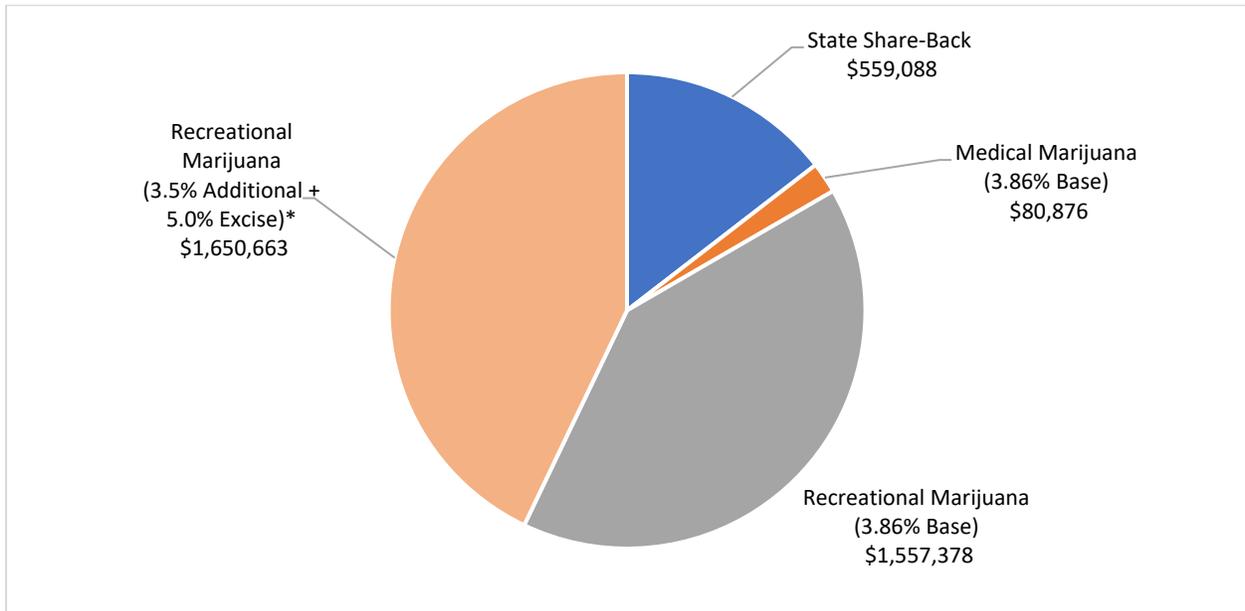


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

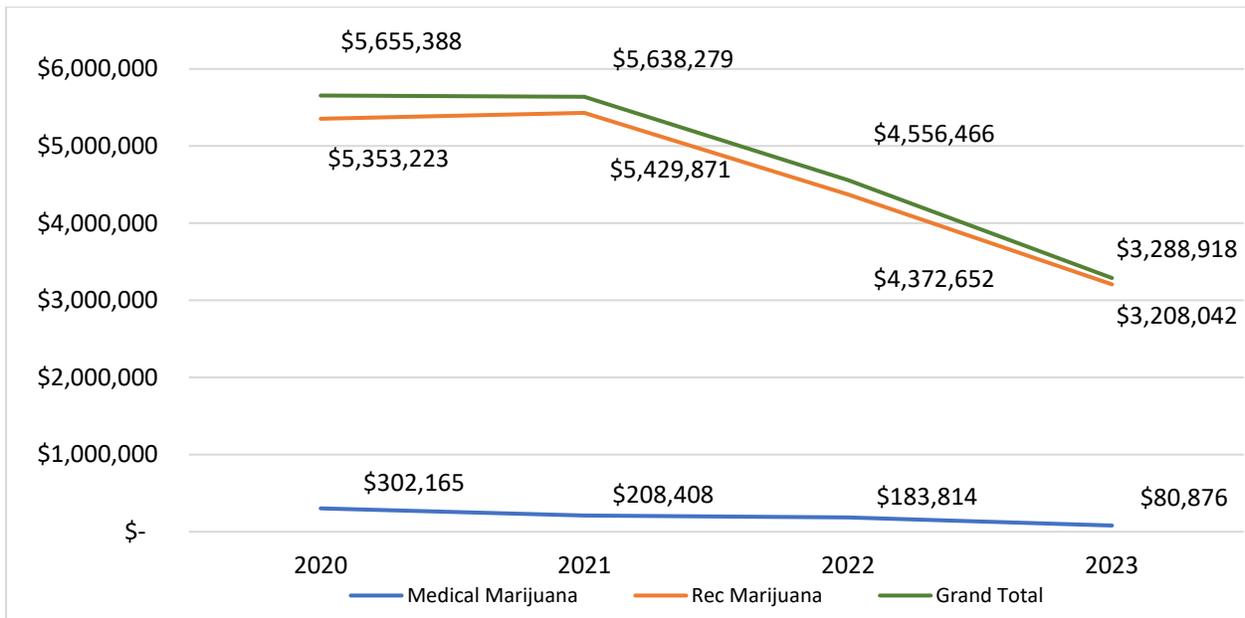
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

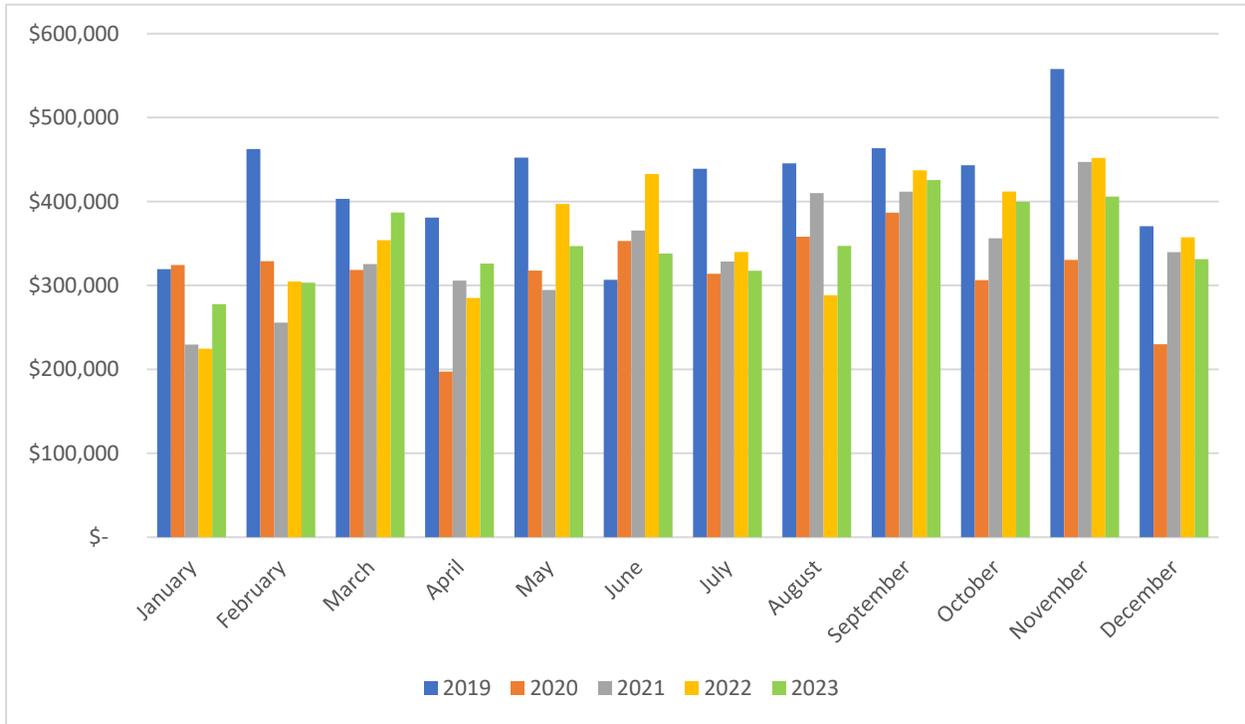


³ Rec Marijuana excludes state share back payments.

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: 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 sold in or 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	December YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$137,461,744	\$140,736,059	80.18%	2.38%	2.38%
Business Use Tax	12,668,442	11,791,855	6.72%	(6.92%)	(6.92%)
Construction Use Tax	12,909,873	16,541,587	9.42%	28.13%	28.13%
Motor Vehicle Use Tax	6,072,556	6,447,628	3.67%	6.18%	6.18%
Total Sales and Use Tax	\$169,112,615	\$175,517,129	100.00%	3.79%	3.79%

Total Net Sales/Use Tax Receipts by Industry Type	December YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$5,320,184	\$5,826,911	3.32%	9.52%	9.52%
Automotive Trade	12,741,503	13,747,194	7.83%	7.89%	7.89%
Building Material - Retail	5,841,612	5,412,384	3.08%	(7.35%)	(7.35%)
Computer Related Business Sector	14,712,824	13,098,720	7.46%	(10.97%)	(10.97%)
Construction Sales / Use Tax	14,287,541	18,387,216	10.48%	28.69%	28.69%
Consumer Electronics	4,661,169	5,050,411	2.88%	8.35%	8.35%
Eating Places	18,611,893	19,990,121	11.39%	7.41%	7.41%
Food Stores	20,750,408	21,058,131	12.00%	1.48%	1.48%
General Retail	34,841,919	30,864,957	17.59%	(11.41%)	(11.41%)
Home Furnishings	2,902,509	2,676,897	1.53%	(7.77%)	(7.77%)
Medical Marijuana	183,814	80,876	0.05%	(56.00%)	(56.00%)
Rec Marijuana*	3,601,282	2,944,131	1.68%	(18.25%)	(18.25%)
Transportation/Utilities	9,259,629	9,626,108	5.48%	3.96%	3.96%
All Other*	21,396,327	26,753,072	15.24%	25.04%	25.04%
Total Sales and Use Tax	\$169,112,615	\$175,517,129	100.00%	3.79%	3.79%

Total Net Sales/Use Tax Receipts by Geographic Area	December YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$7,639,742	\$7,415,024	4.22%	(2.94%)	(2.94%)
Airport	690,106	409,586	0.23%	(40.65%)	(40.65%)
Basemar	2,716,803	2,782,302	1.59%	2.41%	2.41%
Boulder County	2,387,944	2,654,259	1.51%	11.15%	11.15%
Boulder Industrial	16,663,655	16,450,149	9.37%	(1.28%)	(1.28%)
BVRC-Boulder Valley Regional Center	27,980,828	26,611,836	15.16%	(4.89%)	(4.89%)
Colorado All Other	840,242	971,942	0.55%	15.67%	15.67%
County Clerk	6,072,556	6,447,628	3.67%	6.18%	6.18%
Downtown	9,412,975	9,504,961	5.42%	0.98%	0.98%
Downtown Extension	307,168	205,679	0.12%	(33.04%)	(33.04%)
East Downtown	1,034,859	1,118,458	0.64%	8.08%	8.08%
Gunbarrel Commercial	1,765,474	1,763,582	1.00%	(0.11%)	(0.11%)
Gunbarrel Industrial	6,245,412	6,496,792	3.70%	4.03%	4.03%
Metro Denver	7,040,145	7,810,551	4.45%	10.94%	10.94%
N. 28th St Commercial	7,671,286	8,517,821	4.85%	11.04%	11.04%
N. Broadway Annex	510,523	657,821	0.37%	28.85%	28.85%
North Broadway	2,180,959	2,107,847	1.20%	(3.35%)	(3.35%)
Out of State	34,651,992	36,706,479	20.91%	5.93%	5.93%
Pearl Street Mall	4,474,766	4,684,468	2.67%	4.69%	4.69%
Public Utilities	6,129,682	6,191,623	3.53%	1.01%	1.01%
Table Mesa	2,770,992	3,030,401	1.73%	9.36%	9.36%
The Meadows	1,506,065	1,582,864	0.90%	5.10%	5.10%
UHGD (the "hill")	1,340,197	1,423,512	0.81%	6.22%	6.22%
University of Colorado	1,689,662	5,657,207	3.22%	234.81%	234.81%
Unlicensed Receipts	667,526	491,054	0.28%	(26.44%)	(26.44%)
All Other Boulder	14,721,057	13,823,284	7.88%	(6.10%)	(6.10%)
Total Sales and Use Tax	\$169,112,615	\$175,517,129	100.00%	3.79%	3.79%

*2022's numbers have been revised to correct a reporting error that understated Recreational Marijuana and overstated other categories.

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
December YTD						December YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
5,296,138	5,790,975	494,837	9.34%	9.34%	Apparel Stores	24,046	35,936	11,890	49.45%	49.45%
6,601,196	7,228,193	626,996	9.50%	9.50%	Automotive Trade	6,140,307	6,519,001	378,695	6.17%	6.17%
5,802,154	5,372,570	(429,584)	(7.40%)	(7.40%)	Building Material - Retail	39,458	39,815	356	0.90%	0.90%
12,284,244	11,447,833	(836,411)	(6.81%)	(6.81%)	Computer Related Business Sector	2,428,580	1,650,887	(777,693)	(32.02%)	(32.02%)
1,139,833	1,656,703	516,870	45.35%	45.35%	Construction Sales / Use Tax	13,147,708	16,730,513	3,582,805	27.25%	27.25%
4,510,024	4,254,498	(255,526)	(5.67%)	(5.67%)	Consumer Electronics	151,145	795,913	644,768	426.59%	426.59%
18,503,989	19,899,719	1,395,731	7.54%	7.54%	Eating Places	107,905	90,401	(17,503)	(16.22%)	(16.22%)
20,593,723	20,879,881	286,158	1.39%	1.39%	Food Stores	156,685	178,250	21,566	13.76%	13.76%
33,334,785	30,243,208	(3,091,577)	(9.27%)	(9.27%)	General Retail	1,507,134	621,749	(885,385)	(58.75%)	(58.75%)
2,891,416	2,666,921	(224,495)	(7.76%)	(7.76%)	Home Furnishings	11,094	9,977	(1,117)	(10.07%)	(10.07%)
178,926	80,619	(98,307)	(54.94%)	(54.94%)	Medical Marijuana	4,889	257	(4,631)	(94.74%)	(94.74%)
3,588,476	2,928,573	(659,902)	(18.39%)	(18.39%)	Rec Marijuana	12,806	15,557	2,751	21.49%	21.49%
8,808,452	9,257,545	449,093	5.10%	5.10%	Transportation/Utilities	451,177	368,563	(82,614)	(18.31%)	(18.31%)
13,928,389	19,028,822	5,100,433	36.62%	36.62%	All Other	7,467,939	7,724,250	256,312	3.43%	3.43%
137,461,744	140,736,059	3,274,315	2.38%	2.38%	Total	31,650,871	34,781,070	3,130,199	9.89%	9.89%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
December YTD						December YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
7,430,059	7,163,859	(266,201)	(3.58%)	(3.58%)	29th Street	209,683	251,166	41,483	19.78%	19.78%
322,024	160,178	(161,846)	(50.26%)	(50.26%)	Airport	368,082	249,408	(118,674)	(32.24%)	(32.24%)
2,669,394	2,570,192	(99,202)	(3.72%)	(3.72%)	Basemar	47,409	212,110	164,701	347.40%	347.40%
1,927,866	2,238,545	310,679	16.12%	16.12%	Boulder County	460,078	415,714	(44,365)	(9.64%)	(9.64%)
7,631,565	8,611,013	979,449	12.83%	12.83%	Boulder Industrial	9,032,091	7,839,135	(1,192,955)	(13.21%)	(13.21%)
26,972,791	26,315,627	(657,164)	(2.44%)	(2.44%)	BVRC-Boulder Valley Regional Center	1,008,037	296,209	(711,828)	(70.62%)	(70.62%)
794,272	876,979	82,707	10.41%	10.41%	Colorado All Other	45,970	94,963	48,993	106.58%	106.58%
0	0	0	0.00%	0.00%	County Clerk	6,072,556	6,447,628	375,072	6.18%	6.18%
8,584,411	8,831,332	246,921	2.88%	2.88%	Downtown	828,564	673,629	(154,935)	(18.70%)	(18.70%)
82,405	46,983	(35,422)	(42.99%)	(42.99%)	Downtown Extension	224,763	158,696	(66,067)	(29.39%)	(29.39%)
870,361	826,258	(44,103)	(5.07%)	(5.07%)	East Downtown	164,498	292,200	127,702	77.63%	77.63%
1,754,035	1,755,470	1,435	0.08%	0.08%	Gunbarrel Commercial	11,439	8,112	(3,327)	(29.08%)	(29.08%)
3,043,045	2,273,760	(769,286)	(25.28%)	(25.28%)	Gunbarrel Industrial	3,202,367	4,223,033	1,020,665	31.87%	31.87%
6,782,618	7,481,745	699,128	10.31%	10.31%	Metro Denver	257,527	328,806	71,278	27.68%	27.68%
7,332,121	6,867,417	(464,704)	(6.34%)	(6.34%)	N. 28th St Commercial	339,165	1,650,404	1,311,239	386.61%	387%
461,407	471,679	10,272	2.23%	2.23%	N. Broadway Annex	49,116	186,142	137,026	278.98%	278.98%
2,003,375	1,920,133	(83,242)	(4.16%)	(4.16%)	North Broadway	177,584	187,713	10,129	5.70%	5.70%
33,617,024	35,899,260	2,282,236	6.79%	6.79%	Out of State	1,034,968	741,871	(293,098)	(28.32%)	(28.32%)
4,391,098	4,620,501	229,403	5.22%	5.22%	Pearl Street Mall	83,667	63,967	(19,700)	(23.55%)	(23.55%)
5,822,720	5,929,552	106,832	1.83%	1.83%	Public Utilities	306,962	262,071	(44,891)	(14.62%)	(14.62%)
2,756,891	3,018,420	261,529	9.49%	9.49%	Table Mesa	14,102	11,981	(2,120)	(15.04%)	(15.04%)
1,402,126	1,463,221	61,095	4.36%	4.36%	The Meadows	103,939	119,643	15,704	15.11%	15.11%
1,318,763	1,380,202	61,439	4.66%	4.66%	UHGD (the "hill")	21,434	43,310	21,876	102.06%	102.06%
1,032,801	1,517,907	485,105	46.97%	46.97%	University of Colorado	656,860	4,139,301	3,482,440	530.16%	530.16%
535,890	426,042	(109,848)	(20.50%)	(20.50%)	Unlicensed Receipts	131,636	130,361	(1,275)	(0.97%)	(0.97%)
7,922,683	8,069,787	147,104	1.86%	1.86%	All Other Boulder	6,798,374	5,753,498	(1,044,876)	(15.37%)	(15.37%)
137,461,744	140,736,059	3,274,315	2.38%	2.38%	Total	31,650,871	34,781,070	3,130,199	9.89%	9.89%

*2022's numbers have been revised to correct a reporting error that understated Recreational Marijuana and overstated other categories.

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
Retail Sales Tax	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	8,179,000	12,205,993	108,601,915	2,813,521,114	1313.13%	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	8,755,051	12,810,103	113,527,481	2,941,126,451	4.54%	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	8,167,797	12,318,151	104,068,648	2,696,078,976	-8.33%	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	9,861,003	14,683,876	123,788,884	3,206,965,907	18.95%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863	11,253,648	13,407,303	10,990,949	10,371,831	15,741,204	137,461,744	3,561,185,082	11.05%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280	12,928,501	10,718,705	12,129,770	13,511,168	11,863,929	10,770,948	15,593,547	140,736,059	3,646,011,887	2.38%	3.86%
Change from prior year (month)		6.82%	1.62%	11.33%	-6.91%	0.73%	-2.60%	1.18%	7.79%	0.77%	7.94%	3.85%	-0.94%				
Change from prior year (YTD)		6.82%	4.30%	6.97%	3.18%	2.68%	1.61%	1.55%	2.35%	2.14%	2.71%	2.81%	2.38%				
Business Use Tax	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	966,824	1,615,510	14,138,615	366,285,354	1593.61%	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	735,632	1,866,754	12,601,767	326,470,656	-10.87%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037	1,393,446	820,238	790,928	1,836,204	14,059,041	364,223,855	11.56%	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	671,669	2,007,231	12,946,670	335,405,959	-7.91%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793	1,062,685	983,328	1,787,301	12,668,442	328,197,976	-2.15%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357	948,823	1,439,117	663,847	1,461,679	11,791,855	305,488,475	-6.92%	3.86%
Change from prior year (month)		15.14%	-10.74%	20.04%	-47.08%	4.81%	-8.81%	2.88%	-8.91%	-25.57%	35.42%	-32.49%	-18.22%				
Change from prior year (YTD)		15.14%	2.25%	10.36%	-4.03%	-2.56%	-3.95%	-3.16%	-3.73%	-6.88%	-2.34%	-5.06%	-6.92%				
Construction Use Tax	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	1,024,752	771,012	13,015,905	337,199,611	1030.26%	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	579,417	720,692	10,856,909	281,267,073	-16.59%	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	1,380,025	664,743	11,891,464	308,069,010	9.53%	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	446,413	518,554	9,248,477	239,597,850	-22.23%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	792,617	1,200,148	511,529	902,833	12,909,873	334,452,668	39.59%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855	329,252	3,542,213	706,563	1,908,381	1,704,694	480,811	16,541,587	428,538,519	28.13%	3.86%
Change from prior year (month)		8.71%	23.04%	-34.16%	25.53%	-27.08%	121.22%	-66.58%	165.61%	-10.86%	59.01%	233.25%	-46.74%				
Change from prior year (YTD)		8.71%	16.08%	0.61%	5.17%	-1.76%	9.55%	0.36%	23.56%	20.91%	24.88%	33.76%	28.13%				
Motor Vehicle Use Tax	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032	519,163	462,694	413,175	4,853,318	125,733,636	1224.97%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660	342,649	394,189	4,968,493	128,717,426	2.37%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035	445,389	479,257	5,176,514	134,106,582	4.19%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072	491,334	511,703	6,318,622	163,694,870	22.06%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262	636,497	473,411	403,331	6,072,556	157,320,110	-3.89%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281	560,078	631,900	585,575	607,208	6,447,628	167,036,996	6.18%	3.86%
Change from prior year (month)		9.12%	4.78%	-22.53%	6.61%	19.76%	16.30%	-20.00%	-17.12%	32.95%	-0.72%	23.69%	50.55%				
Change from prior year (YTD)		9.12%	7.15%	-5.30%	-2.15%	1.97%	4.16%	0.72%	-1.82%	1.40%	1.14%	3.02%	6.18%				
TOTAL	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	10,633,270	15,005,690	140,609,753	3,642,739,715	1300.79%	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	10,412,749	15,791,738	141,954,650	3,677,581,606	0.96%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605	11,129,853	12,355,483	13,201,594	11,123,650	10,784,140	15,298,355	135,195,667	3,502,478,423	-4.76%	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	11,470,419	17,721,364	152,302,653	3,945,664,585	12.65%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	13,919,960	15,895,975	13,890,279	12,340,099	18,834,670	169,112,615	4,381,155,837	11.04%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944	12,256,544	16,837,620	15,726,632	15,843,327	13,725,065	18,143,245	175,517,129	4,547,075,877	3.79%	3.86%
Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%	-1.27%	2.63%	-4.74%	20.96%	-1.07%	14.06%	11.22%	-3.67%				
Change from prior year (YTD)		7.67%	5.69%	6.05%	2.62%	1.84%	1.99%	1.07%	3.63%	3.03%	4.14%	4.72%	3.79%				