



City of Boulder Finance

REVENUE REPORT

April 2024

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This report provides information and analysis related to 2024 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 May 2024 and is largely attributed to economic activity through the month of April. 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	April YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$41,587,155	\$42,774,327	\$1,187,172	2.85%	1.73%
Rec MJ Additional 3.5%*	465,578	400,739	-64,839	-13.93%	-16.43%
Business Use Tax	2,967,492	3,322,379	354,887	11.96%	-4.85%
Construction Use Tax	5,387,078	5,520,204	133,126	2.47%	26.57%
Motor Vehicle Use Tax	2,048,740	2,166,868	118,128	5.77%	8.93%
Total Sales & Use Tax based on current economic activity	\$52,456,043	\$54,184,517	\$1,728,474	3.30%	3.33%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	480,556	712,056	231,501	48.17%	188.60%
Use Tax Audit Revenue	793,472	144,044	-649,428	-81.85%	-35.63%
Total Sales and Use Tax	\$53,730,070	\$55,040,617	\$1,310,547	2.44%	3.72%

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

Other Tax Revenues

Miscellaneous Tax Statistics	April YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$2,042,816	\$2,076,572	\$33,755	1.65%	3.33%
Admissions Tax	126,380	133,723	7,343	5.81%	58.10%
Disposable Bag Fee	49,258	85,067	35,809	72.70%	14.15%
Electronic Smoking Device Tax	221,293	177,045	-44,248	-20.00%	-17.43%
Food Service Tax	246,526	232,342	-14,184	-5.75%	5.17%
Rec Marijuana Excise Tax	67,214	49,980	-17,235	-25.64%	-47.25%
Short-Term Rental Tax	493,116	545,692	52,576	10.66%	43.59%
Sugar Sweetened Beverage Tax	1,293,919	1,260,030	-33,889	-2.62%	-5.41%
Trash Tax	440,078	429,379	-10,699	-2.43%	0.10%

Revenue Trends and Changes

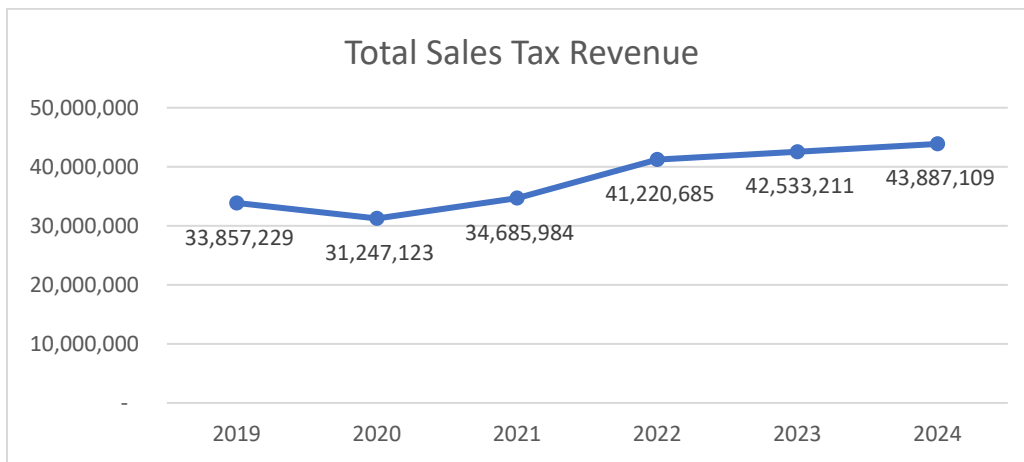
Overview

April YTD sales and use tax based upon current economic activity increased from April 2023 by \$1,728,474 or 3.3%.

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 April 2023 by \$1,310,547 or 2.4%.

Sales Tax

YTD April 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$1,353,898 (or 3.2%) when compared to YTD April 2023, primarily due to a large sales tax audit in the Computer Related Business Sector industry code. This increase results in a compound annual growth rate of 5.3% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past six 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.



Performance for Sales Tax by industry was mixed, with the gains coming from seven business sectors: Apparel Stores (up 12.8%), Automotive Trade (up 1.2%), Computer Related Business Sector (up 37.4%), Construction (up 61.2%), Eating Places (up 0.9%), Food Stores (up 5.9%), and All Other (up 11.2%). The twelve-month change for April sales tax of 2.4% lagged the Consumer Price Index (CPI) for All Urban Consumers of 3.4%¹.

Other Taxes

Short-Term Rental tax increased 10.7%, Accommodations Tax increased 1.7%, and Admissions Tax increased by 5.8. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 13.9%. Disposable Bag Fee increased 72.7% due to code changes that went into effect in 2024 which expanded Bag Fee requirements for retailers in line with recent state legislation. The city's Electronic Smoking Device tax *decreased* by 20.0% and the Sugar-Sweetened Beverage tax *decreased* by 2.6%.

¹ U.S. Bureau of Labor Statistics, May 15, 2024

Chart 1: YTD Sales and Use Tax by Fund

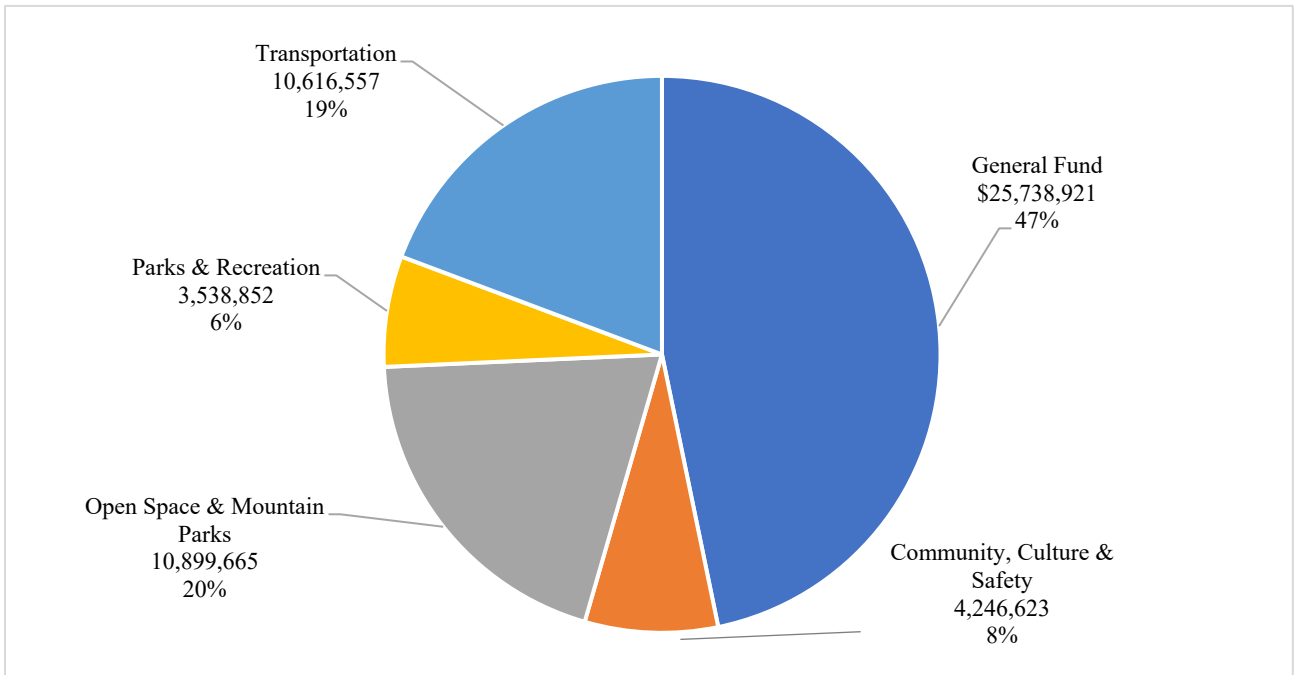
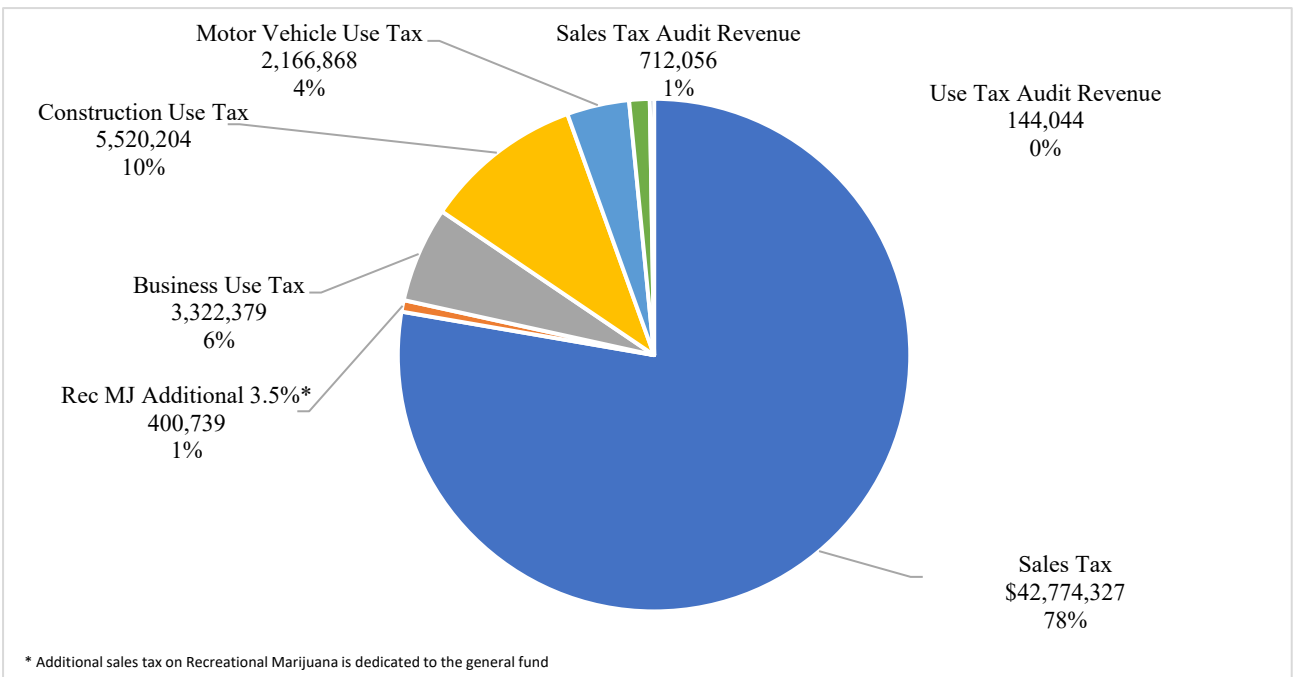


Chart 2: YTD Sales & Use Tax by Type



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. April 2024 retail sales tax revenue increased 9.5% compared to April 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

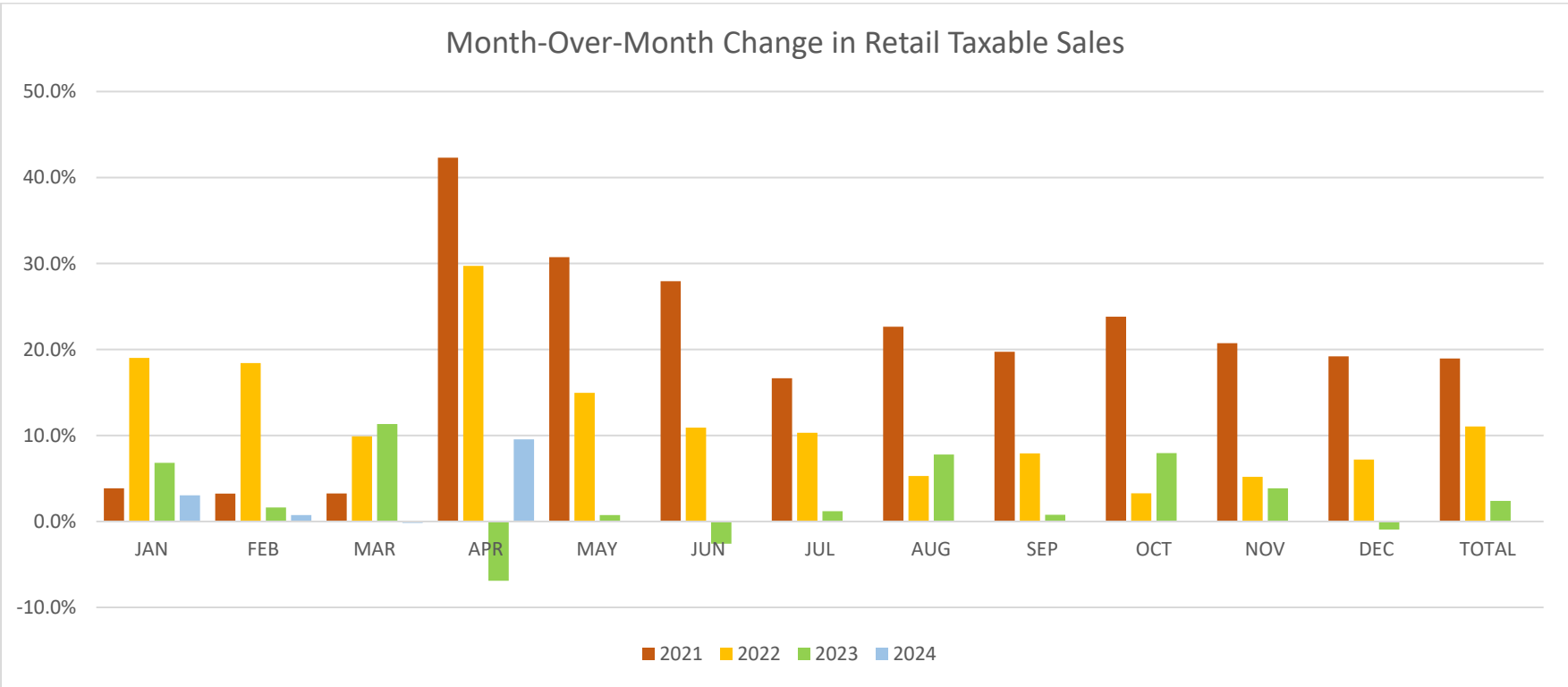


Chart 4: Sales Tax by Industry

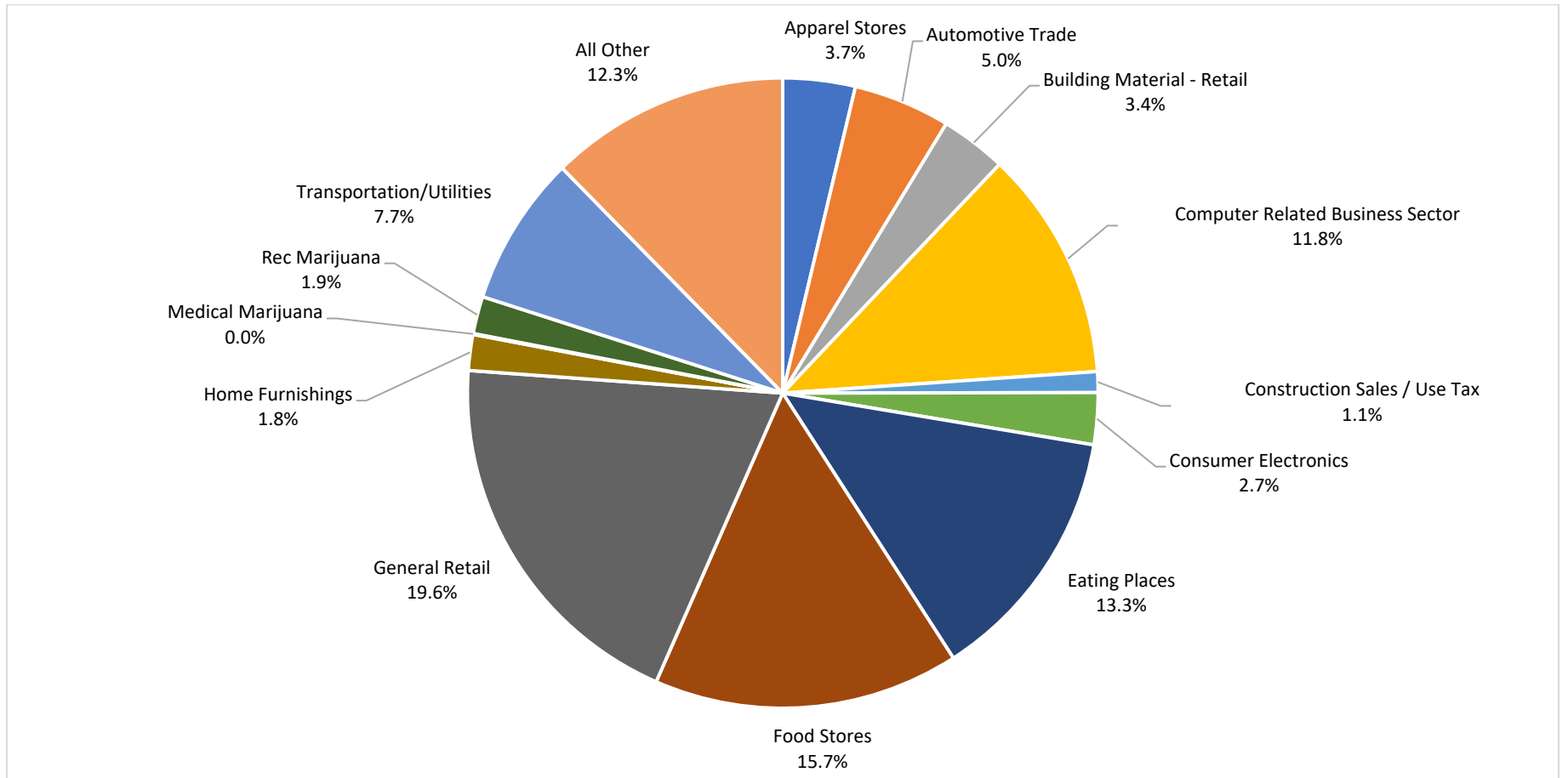
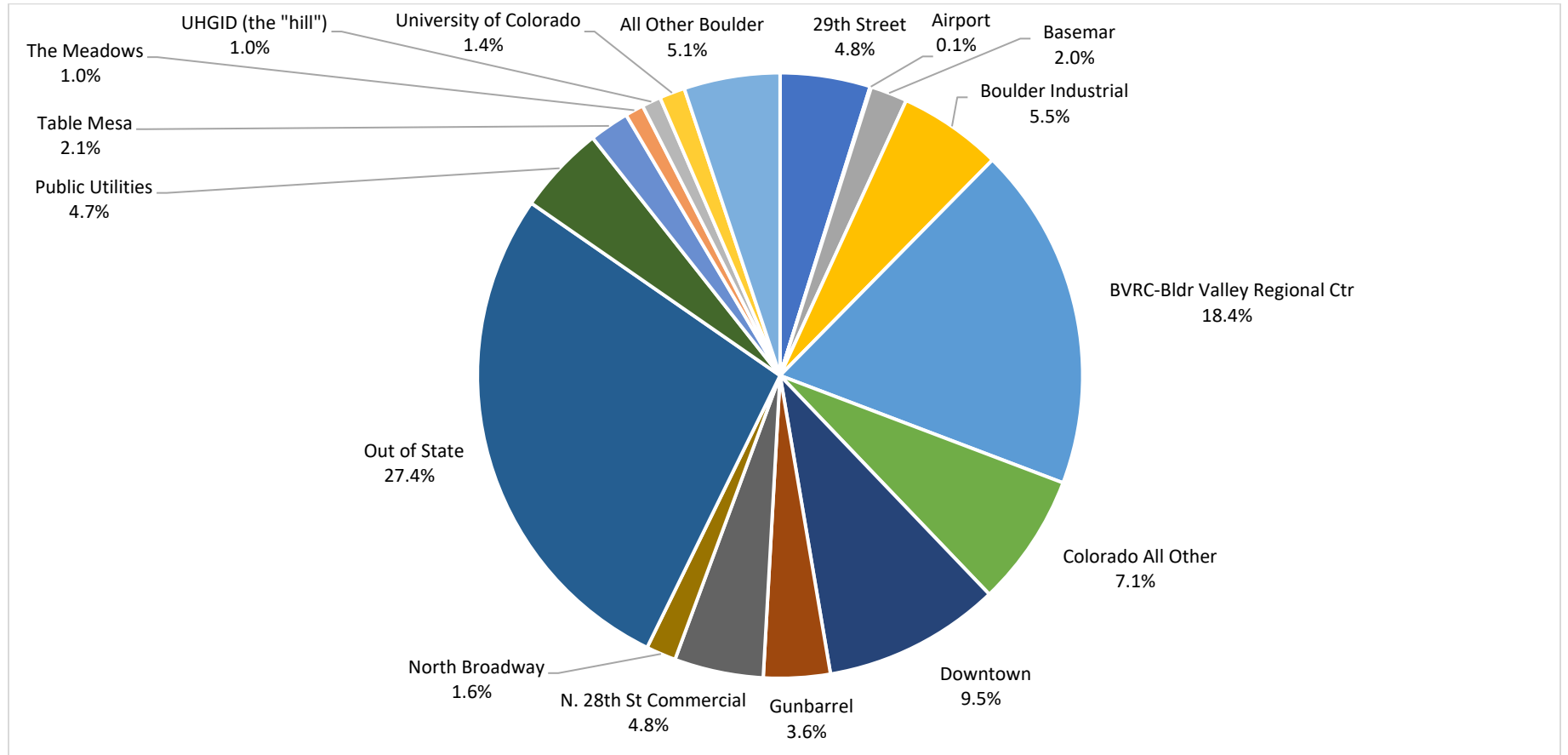


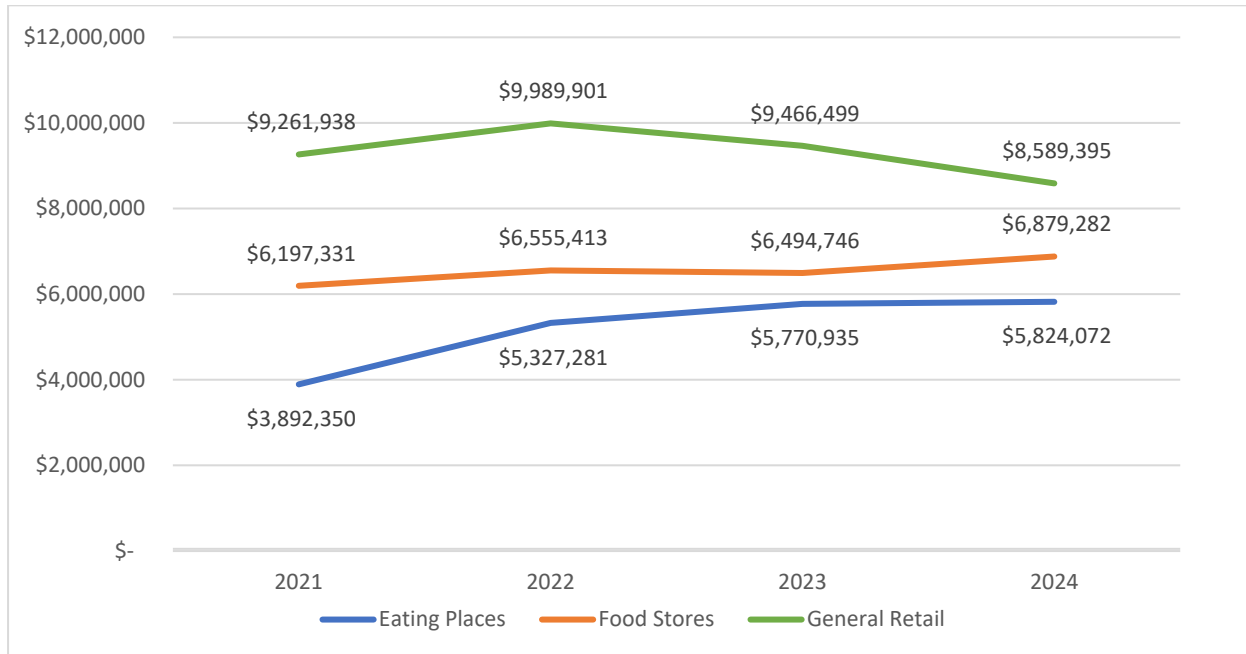
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

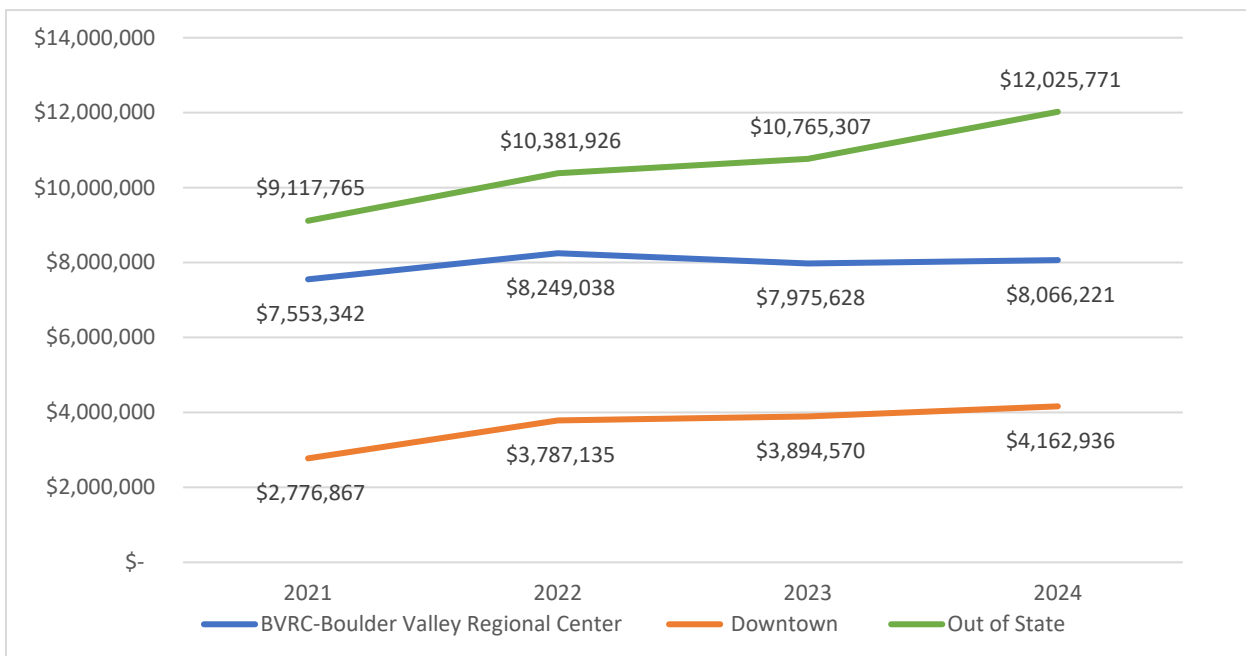
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



Notes: Totals may not tie to exhibits due to rounding.

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.

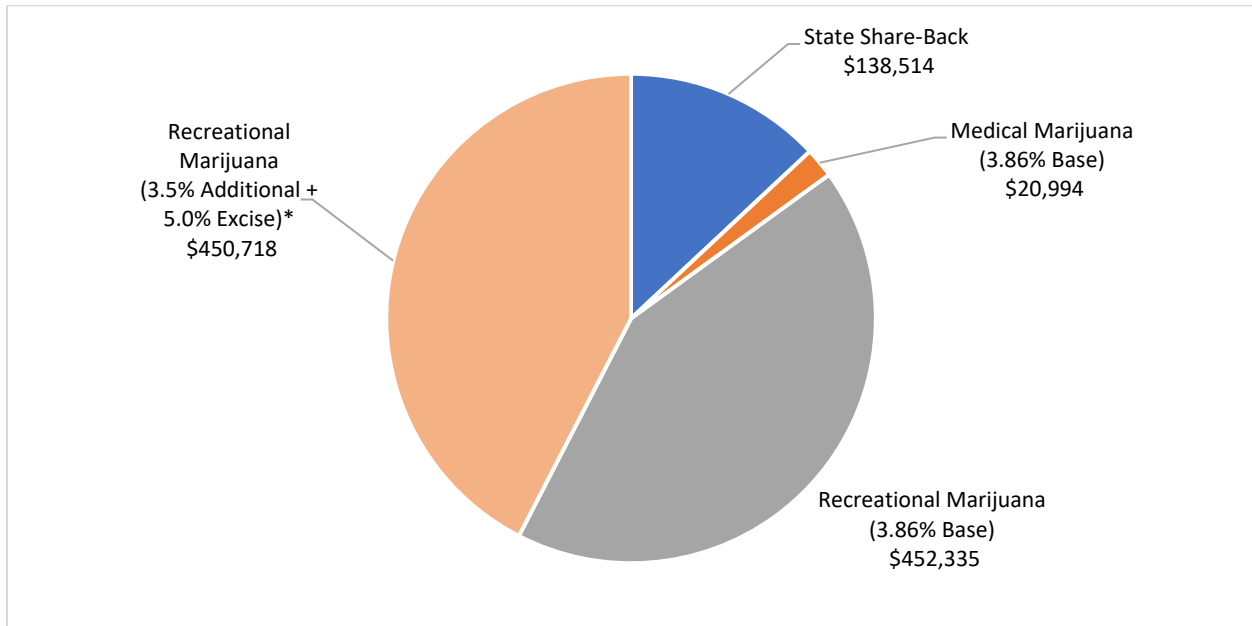


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

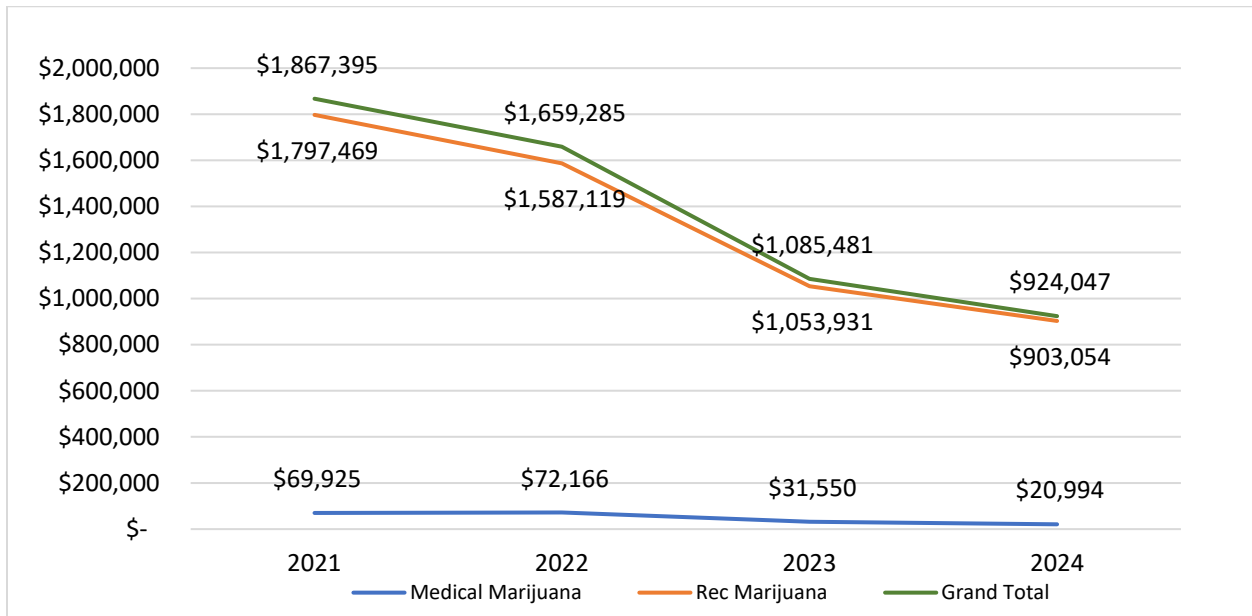
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

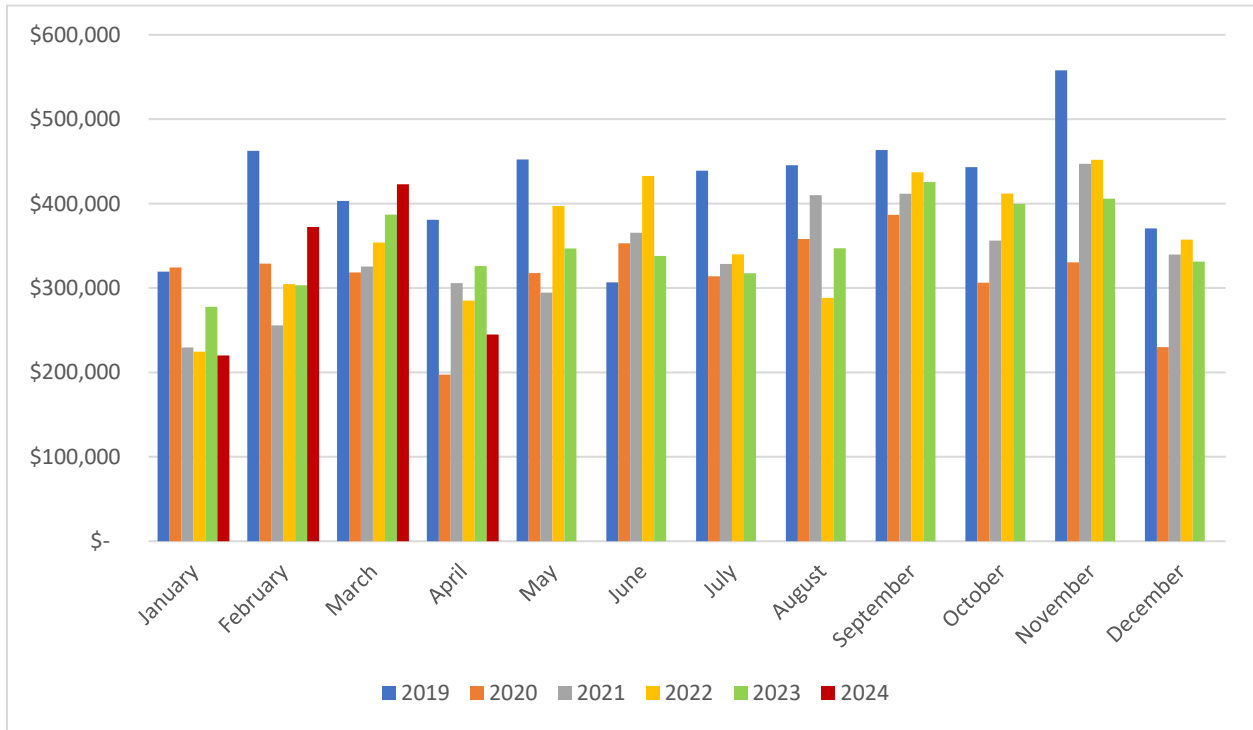


³ Rec Marijuana excludes state share back payments.

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	April YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$42,533,211	\$43,887,109	79.74%	3.18%	2.39%
Business Use Tax	3,761,041	3,466,436	6.30%	-7.83%	-8.10%
Construction Use Tax	5,387,078	5,520,204	10.03%	2.47%	26.57%
Motor Vehicle Use Tax	2,048,740	2,166,868	3.94%	5.77%	8.93%
Total Sales and Use Tax	\$53,730,070	\$55,040,617	100.00%	2.44%	3.72%

Total Net Sales/Use Tax Receipts by Industry Type	April YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,450,129	\$1,630,507	2.96%	12.44%	12.82%
Automotive Trade	4,221,904	4,370,298	7.94%	3.51%	8.15%
Building Material - Retail	1,601,709	1,496,825	2.72%	-6.55%	-7.07%
Computer Related Business Sector	4,411,643	5,708,827	10.37%	29.40%	-3.91%
Construction Sales / Use Tax	5,728,270	6,168,925	11.21%	7.69%	29.88%
Consumer Electronics	1,375,850	1,217,858	2.21%	-11.48%	7.04%
Eating Places	5,786,412	5,847,715	10.62%	1.06%	5.26%
Food Stores	6,544,817	6,949,471	12.63%	6.18%	3.74%
General Retail	9,719,377	8,801,184	15.99%	-9.45%	-12.40%
Home Furnishings	812,947	809,633	1.47%	-0.41%	-5.84%
Medical Marijuana	31,550	20,994	0.04%	-33.46%	-50.89%
Rec Marijuana*	986,716	853,074	1.55%	-13.54%	-16.65%
Transportation/Utilities	3,626,025	3,502,197	6.36%	-3.41%	-1.52%
All Other*	7,432,721	7,663,109	13.92%	3.10%	19.28%
Total Sales and Use Tax	\$53,730,070	\$55,040,617	100.00%	2.44%	3.72%

Total Net Sales/Use Tax Receipts by Geographic Area	April YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
29th Street	\$2,118,288	\$2,164,958	3.93%	2.20%	-3.38%
Airport	113,809	87,895	0.16%	-22.77%	-20.95%
Basemar	922,878	868,446	1.58%	-5.90%	0.09%
Boulder County	552,160	743,564	1.35%	34.66%	20.47%
Boulder Industrial	5,345,785	4,406,651	8.01%	-17.57%	-3.13%
BVRC-Boulder Valley Regional Center	8,172,520	8,274,399	15.03%	1.25%	-1.45%
Colorado All Other	243,492	238,538	0.43%	-2.03%	6.67%
County Clerk	2,048,740	2,166,868	3.94%	5.77%	8.93%
Downtown	2,651,840	2,976,393	5.41%	12.24%	4.15%
Downtown Extension	75,243	36,304	0.07%	-51.75%	-37.98%
East Downtown	279,174	277,039	0.50%	-0.76%	8.66%
Gunbarrel Commercial	531,850	563,018	1.02%	5.86%	1.50%
Gunbarrel Industrial	2,804,636	2,150,362	3.91%	-23.33%	-20.40%
Metro Denver	1,960,868	2,334,382	4.24%	19.05%	16.55%
N. 28th St Commercial	2,619,454	2,498,089	4.54%	-4.63%	4.97%
N. Broadway Annex	296,199	129,788	0.24%	-56.18%	-27.65%
North Broadway	681,928	623,756	1.13%	-8.53%	-5.24%
Out of State	11,032,043	12,251,076	22.26%	11.05%	8.19%
Pearl Street Mall	1,145,147	1,150,167	2.09%	0.44%	4.84%
Public Utilities	2,525,180	2,157,766	3.92%	-14.55%	-10.81%
Table Mesa	927,595	940,659	1.71%	1.41%	1.26%
The Meadows	521,702	442,081	0.80%	-15.26%	-4.78%
UHGD (the "hill")	476,501	465,265	0.85%	-2.36%	1.96%
University of Colorado	1,362,308	3,335,283	6.06%	144.83%	215.63%
Unlicensed Receipts	139,301	88,877	0.16%	-36.20%	-42.58%
All Other Boulder	4,181,429	3,668,992	6.67%	-12.26%	-6.39%
Total Sales and Use Tax	\$53,730,070	\$55,040,617	100.00%	2.44%	3.72%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
April YTD						April YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
1,442,242	1,626,779	184,538	12.80%	12.71%	Apparel Stores	7,887	3,727	-4,160	-52.74%	37.89%
2,154,101	2,180,244	26,143	1.21%	7.36%	Automotive Trade	2,067,803	2,190,055	122,251	5.91%	9.02%
1,593,614	1,489,111	-104,503	-6.56%	-7.29%	Building Material - Retail	8,095	7,714	-381	-4.71%	36.11%
3,781,791	5,197,396	1,415,605	37.43%	1.94%	Computer Related Business Sector	629,851	511,431	-118,421	-18.80%	-35.14%
289,789	467,158	177,370	61.21%	67.93%	Construction Sales / Use Tax	5,438,482	5,701,766	263,285	4.84%	26.78%
1,330,356	1,165,019	-165,337	-12.43%	-7.07%	Consumer Electronics	45,494	52,839	7,345	16.15%	371.25%
5,770,935	5,824,072	53,136	0.92%	5.31%	Eating Places	15,477	23,644	8,167	52.77%	-3.85%
6,494,746	6,879,282	384,536	5.92%	3.56%	Food Stores	50,071	70,190	20,119	40.18%	26.42%
9,466,499	8,589,395	-877,104	-9.27%	-10.50%	General Retail	252,878	211,789	-41,089	-16.25%	-57.57%
809,874	806,096	-3,778	-0.47%	-5.88%	Home Furnishings	3,074	3,537	463	15.07%	4.51%
31,408	20,954	-10,454	-33.28%	-49.94%	Medical Marijuana	142	39	-102	-72.23%	-94.91%
983,406	842,634	-140,772	-14.31%	-18.12%	Rec Marijuana	3,310	10,440	7,130	215.39%	86.56%
3,514,004	3,382,908	-131,096	-3.73%	-1.10%	Transportation/Utilities	112,021	119,290	7,269	6.49%	-10.79%
4,870,447	5,416,061	545,614	11.20%	30.25%	All Other	2,562,274	2,247,048	-315,226	-12.30%	-1.96%
42,533,211	43,887,109	1,353,898	3.18%	2.39%	Total	11,196,859	11,153,508	-43,351	-0.39%	9.54%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
April YTD						April YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
2,088,093	2,112,731	24,638	1.18%	-4.55%	29th Street	30,195	52,228	22,033	72.97%	42.94%
66,476	30,307	-36,169	-54.41%	-45.04%	Airport	47,333	57,589	10,256	21.67%	-0.01%
876,309	860,921	-15,387	-1.76%	-3.28%	Basemar	46,569	7,524	-39,045	-83.84%	105.95%
484,995	565,445	80,450	16.59%	19.59%	Boulder County	67,165	178,119	110,954	165.20%	24.51%
2,638,558	2,430,434	-208,124	-7.89%	6.56%	Boulder Industrial	2,707,227	1,976,217	-731,010	-27.00%	-12.53%
7,975,628	8,066,221	90,594	1.14%	-1.10%	BVRC-Boulder Valley Regional Center	196,893	208,178	11,285	5.73%	-24.51%
212,712	223,759	11,047	5.19%	5.12%	Colorado All Other	30,780	14,779	-16,000	-51.98%	27.83%
0	0	0	0.00%	0.00%	County Clerk	2,048,740	2,166,868	118,128	5.77%	8.93%
2,508,081	2,785,355	277,274	11.06%	4.47%	Downtown	143,759	191,038	47,279	32.89%	0.27%
10,109	17,534	7,424	73.44%	-26.89%	Downtown Extension	65,133	18,771	-46,363	-71.18%	-42.22%
251,236	262,083	10,847	4.32%	-3.70%	East Downtown	27,938	14,956	-12,982	-46.47%	76.67%
530,492	562,011	31,519	5.94%	1.65%	Gunbarrel Commercial	1,358	1,007	-351	-25.84%	-24.80%
1,023,449	999,356	-24,092	-2.35%	-28.45%	Gunbarrel Industrial	1,781,188	1,151,006	-630,182	-35.38%	-14.37%
1,905,737	2,206,004	300,267	15.76%	15.06%	Metro Denver	55,131	128,378	73,247	132.86%	55.75%
2,176,391	2,085,118	-91,272	-4.19%	-6.35%	N. 28th St Commercial	443,064	412,971	-30,093	-6.79%	112.21%
124,076	121,436	-2,640	-2.13%	1.10%	N. Broadway Annex	172,124	8,352	-163,771	-95.15%	-89.61%
626,467	580,050	-46,417	-7.41%	-5.91%	North Broadway	55,462	43,707	-11,755	-21.19%	2.56%
10,765,307	12,025,771	1,260,463	11.71%	9.29%	Out of State	266,736	225,306	-41,430	-15.53%	-33.62%
1,125,143	1,097,965	-27,179	-2.42%	5.03%	Pearl Street Mall	20,004	52,203	32,199	160.96%	-3.63%
2,445,566	2,073,298	-372,268	-15.22%	-11.05%	Public Utilities	79,615	84,468	4,854	6.10%	-5.54%
919,854	937,944	18,090	1.97%	1.56%	Table Mesa	7,741	2,714	-5,027	-64.94%	-56.41%
483,423	435,605	-47,818	-9.89%	-2.31%	The Meadows	38,279	6,476	-31,803	-83.08%	-32.37%
450,237	445,277	-4,960	-1.10%	2.62%	UHGD (the "hill")	26,264	19,988	-6,276	-23.90%	-17.72%
443,190	597,573	154,383	34.83%	47.24%	University of Colorado	919,118	2,737,710	1,818,592	197.86%	364.86%
78,678	114,070	35,392	44.98%	-22.24%	Unlicensed Receipts	60,622	-25,193	-85,815	-141.56%	-74.40%
2,323,006	2,250,843	-72,163	-3.11%	1.78%	All Other Boulder	1,858,423	1,418,149	-440,274	-23.69%	-16.48%
42,533,211	43,887,109	1,353,898	3.18%	2.39%	Total	11,196,859	11,153,508	-43,351	-0.39%	9.54%

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	2019	8,590,452	7,489,624	9,606,398	8,214,047									33,900,521	878,251,839	-68.78%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136									31,247,124	809,510,986	-7.83%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637									34,685,984	898,600,622	11.01%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614									41,220,685	1,067,893,401	18.84%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614									42,533,211	1,101,896,665	3.18%	3.86%
	2024	10,556,772	9,223,353	12,642,682	11,464,301									43,887,109	1,136,971,735	3.18%	3.86%
	Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%											
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%												
Business Use Tax	2019	871,308	955,369	1,113,030	937,269									3,876,976	100,439,793	119.98%	3.86%
	2020	654,578	1,384,693	903,331	858,280									3,800,882	98,468,456	-1.96%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718									4,181,700	108,334,197	10.02%	3.86%
	2022	801,989	796,506	1,338,778	981,745									3,919,018	101,528,975	-6.28%	3.86%
	2023	923,424	711,000	1,607,058	519,560									3,761,041	97,436,298	-4.03%	3.86%
	2024	849,584	620,114	1,137,950	858,789									3,466,436	89,804,045	-7.83%	3.86%
	Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%											
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%												
Construction Use Tax	2019	444,168	1,245,000	1,021,676	969,826									3,680,670	95,354,145	179.48%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319									4,252,885	110,178,355	15.55%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800									4,507,426	116,772,694	5.99%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774									5,122,418	132,705,136	13.64%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702									5,387,078	139,561,608	5.17%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222									5,520,204	143,010,463	2.47%	3.86%
	Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%											
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%												
Motor Vehicle Use Tax	2019	558,802	409,378	368,653	388,198									1,725,031	44,689,922	109.86%	3.86%
	2020	459,561	416,162	277,748	201,463									1,354,933	35,101,895	-21.45%	3.86%
	2021	553,658	539,761	477,063	525,328									2,095,810	54,295,596	54.68%	3.86%
	2022	489,417	405,726	646,263	552,449									2,093,855	54,244,939	-0.09%	3.86%
	2023	534,029	425,121	500,637	588,954									2,048,740	53,076,165	-2.15%	3.86%
	2024	614,611	466,478	524,624	561,155									2,166,868	56,136,482	5.77%	3.86%
	Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%											
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%												
TOTAL	2019	10,464,730	10,099,371	12,109,757	10,509,340									43,183,198	1,118,735,699	129.95%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198									40,655,824	1,053,259,692	-5.85%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483									45,470,920	1,178,003,109	11.84%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583									52,355,977	1,356,372,450	15.14%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830									53,730,070	1,391,970,736	2.62%	3.86%
	2024	13,156,866	11,786,681	16,627,604	13,469,467									55,040,617	1,425,922,726	2.44%	3.86%
	Change from prior year (month)		-0.57%	-2.81%	6.44%	5.65%											
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%												