

#### December 2020 Sales and Use Tax

Nikki Simmons, CPA
County Controller, Financial Services Department
February 16, 2021

### Sales & Use Tax Activity December 2020

## Historical Sales Tax Collections (Collected by Colorado Department of Revenue) December 2020

							Cumulative
				% Chg	% Chg	% Chg	% Chg
2017	2018	2019	2020	'17 to '18	'18 to '19	'19 to '20	'19 to '20
6,458,104	7,083,743	7,444,187	8,110,620	9.69%	5.09%	8.95%	8.95%
6,775,695	6,835,239	7,403,935	8,023,723	0.88%	8.32%	8.37%	8.66%
7,716,626	7,894,540	8,590,788	7,870,297	2.31%	8.82%	(8.39%)	2.41%
7,467,587	7,850,635	8,639,701	9,064,165	5.13%	10.05%	4.91%	3.09%
8,359,966	8,415,492	8,863,171	9,776,707	0.66%	5.32%	10.31%	4.65%
8,745,847	9,352,067	9,519,106	10,676,713	6.93%	1.79%	12.16%	6.07%
8,085,471	8,865,822	10,010,678	10,655,106	9.65%	12.91%	6.44%	6.13%
8,312,125	9,347,632	9,778,166	10,482,011	12.46%	4.61%	7.20%	6.28%
8,162,047	8,656,217	9,383,300	10,792,653	6.05%	8.40%	15.02%	7.31%
7,776,025	8,191,778	9,325,780	10,769,448	5.35%	13.84%	15.48%	8.16%
7,707,677	8,108,140	9,427,601	10,207,354	5.20%	16.27%	8.27%	8.17%
8,695,005	9,113,352	10,628,025	11,192,570	4.81%	16.62%	5.31%	7.90%
94,262,175	99,714,656	109,014,438	117,621,366	5.78%	9.33%	7.90%	7.90%
	6,458,104 6,775,695 7,716,626 7,467,587 8,359,966 8,745,847 8,085,471 8,312,125 8,162,047 7,776,025 7,707,677 8,695,005	6,458,104 7,083,743 6,775,695 6,835,239 7,716,626 7,894,540 7,467,587 7,850,635 8,359,966 8,415,492 8,745,847 9,352,067 8,085,471 8,865,822 8,312,125 9,347,632 8,162,047 8,656,217 7,776,025 8,191,778 7,707,677 8,108,140 8,695,005 9,113,352	6,458,1047,083,7437,444,1876,775,6956,835,2397,403,9357,716,6267,894,5408,590,7887,467,5877,850,6358,639,7018,359,9668,415,4928,863,1718,745,8479,352,0679,519,1068,085,4718,865,82210,010,6788,312,1259,347,6329,778,1668,162,0478,656,2179,383,3007,776,0258,191,7789,325,7807,707,6778,108,1409,427,6018,695,0059,113,35210,628,025	6,458,1047,083,7437,444,1878,110,6206,775,6956,835,2397,403,9358,023,7237,716,6267,894,5408,590,7887,870,2977,467,5877,850,6358,639,7019,064,1658,359,9668,415,4928,863,1719,776,7078,745,8479,352,0679,519,10610,676,7138,085,4718,865,82210,010,67810,655,1068,312,1259,347,6329,778,16610,482,0118,162,0478,656,2179,383,30010,792,6537,776,0258,191,7789,325,78010,769,4487,707,6778,108,1409,427,60110,207,3548,695,0059,113,35210,628,02511,192,570	2017201820192020'17 to '186,458,1047,083,7437,444,1878,110,6209.69%6,775,6956,835,2397,403,9358,023,7230.88%7,716,6267,894,5408,590,7887,870,2972.31%7,467,5877,850,6358,639,7019,064,1655.13%8,359,9668,415,4928,863,1719,776,7070.66%8,745,8479,352,0679,519,10610,676,7136.93%8,085,4718,865,82210,010,67810,655,1069.65%8,312,1259,347,6329,778,16610,482,01112.46%8,162,0478,656,2179,383,30010,792,6536.05%7,776,0258,191,7789,325,78010,769,4485.35%7,707,6778,108,1409,427,60110,207,3545.20%8,695,0059,113,35210,628,02511,192,5704.81%	2017         2018         2019         2020         '17 to '18         '18 to '19           6,458,104         7,083,743         7,444,187         8,110,620         9.69%         5.09%           6,775,695         6,835,239         7,403,935         8,023,723         0.88%         8.32%           7,716,626         7,894,540         8,590,788         7,870,297         2.31%         8.82%           7,467,587         7,850,635         8,639,701         9,064,165         5.13%         10.05%           8,359,966         8,415,492         8,863,171         9,776,707         0.66%         5.32%           8,745,847         9,352,067         9,519,106         10,676,713         6.93%         1.79%           8,085,471         8,865,822         10,010,678         10,655,106         9.65%         12.91%           8,312,125         9,347,632         9,778,166         10,482,011         12.46%         4.61%           8,162,047         8,656,217         9,383,300         10,792,653         6.05%         8.40%           7,776,025         8,191,778         9,325,780         10,769,448         5.35%         13.84%           7,707,677         8,108,140         9,427,601         10,207,354         5.20%	2017         2018         2019         2020         '17 to '18         '18 to '19         '19 to '20           6,458,104         7,083,743         7,444,187         8,110,620         9.69%         5.09%         8.95%           6,775,695         6,835,239         7,403,935         8,023,723         0.88%         8.32%         8.37%           7,716,626         7,894,540         8,590,788         7,870,297         2.31%         8.82%         (8.39%)           7,467,587         7,850,635         8,639,701         9,064,165         5.13%         10.05%         4.91%           8,359,966         8,415,492         8,863,171         9,776,707         0.66%         5.32%         10.31%           8,745,847         9,352,067         9,519,106         10,676,713         6.93%         1.79%         12.16%           8,085,471         8,865,822         10,010,678         10,655,106         9.65%         12.91%         6.44%           8,312,125         9,347,632         9,778,166         10,482,011         12.46%         4.61%         7.20%           8,162,047         8,656,217         9,383,300         10,792,653         6.05%         8.40%         15.02%           7,776,025         8,191,778         9

## Historical Use Tax on Automobiles (Collected by Clerk & Recorder) December 2020

								Cumulative
					% Chg	% Chg	% Chg	% Chg
	2017	2018	2019	2020	'17 to '18	'18 to '19	'19 to '20	'19 to '20
Jan	428,149	487,373	582,105	563,007	13.83%	19.44%	(3.28%)	(3.28%)
Feb	387,566	392,470	494,868	500,967	1.27%	26.09%	1.23%	(1.21%)
Mar	443,818	475,768	524,690	377,227	7.20%	10.28%	(28.10%)	(10.02%)
Apr	424,690	440,114	527,691	223,833	3.63%	19.90%	(57.58%)	(21.81%)
May	499,154	508,644	568,036	395,167	1.90%	11.68%	(30.43%)	(23.62%)
Jun	513,919	491,621	543,753	594,258	(4.34%)	10.60%	9.29%	(18.10%)
Jul	380,803	531,469	565,155	794,031	39.57%	6.34%	40.50%	(9.40%)
Aug	480,141	489,723	516,217	722,646	2.00%	5.41%	39.99%	(3.50%)
Sep	559,553	619,915	482,122	693,314	10.79%	(22.23%)	43.80%	1.24%
Oct	494,953	697,737	541,456	787,064	40.97%	(22.40%)	45.36%	5.71%
Nov	410,233	617,842	464,603	454,558	50.61%	(24.80%)	(2.16%)	5.08%
Dec _	417,842	596,833	452,295	446,214	42.84%	(24.22%)	(1.34%)	4.62%
ear Total	5,440,823	6,349,509	6,262,993	6,552,287	16.70%	(1.36%)	4.62%	4.62%

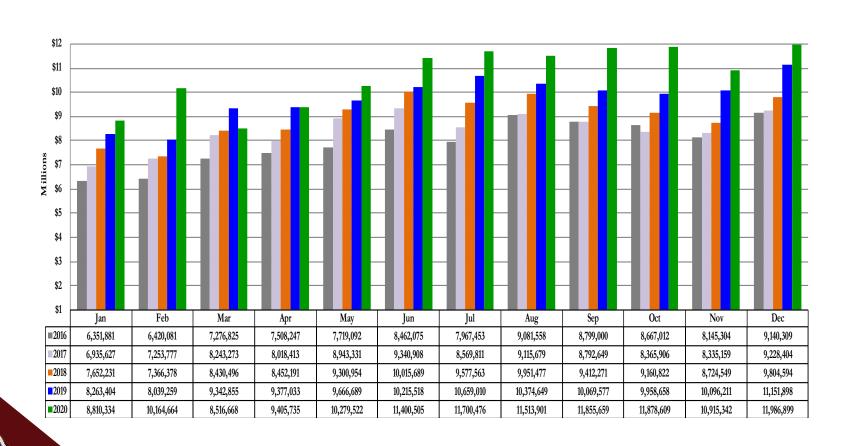
## Historical Use Tax on Building Materials (Collected by Pikes Peak Regional Building Department & EPC) December 2020

								Cumulative
					% Chg	% Chg	% Chg	% Chg
	2017	2018	2019	2020	'17 to '18	'18 to '19	'19 to '20	'19 to '20
Jan	49,374	81,116	237,113	136,707	64.29%	192.31%	(42.35%)	(42.35%)
Feb	90,516	138,669	140,456	1,639,975	53.20%	1.29%	1067.61%	370.56%
Mar	82,829	60,188	227,377	269,144	(27.33%)	277.78%	18.37%	238.18%
Apr	126,137	161,443	209,640	117,737	27.99%	29.85%	(43.84%)	165.60%
May	84,210	376,818	235,482	107,648	347.47%	(37.51%)	(54.29%)	116.29%
Jun	81,141	172,001	152,659	129,534	111.98%	(11.25%)	(15.15%)	99.61%
Jul	103,536	180,271	83,176	251,340	74.11%	(53.86%)	202.18%	106.24%
Aug	323,413	114,122	80,265	309,244	(64.71%)	(29.67%)	285.28%	116.76%
Sep	71,049	136,139	204,155	369,692	91.61%	49.96%	81.08%	112.12%
Oct	94,928	271,308	91,422	322,096	185.80%	(66.30%)	252.32%	119.84%
Nov	217,249	(1,434)	204,007	253,431	(100.66%)	14331.09%	24.23%	109.38%
Dec _	115,557	94,410	71,578	348,115	(18.30%)	(24.18%)	386.34%	119.61%
ear Total	1,439,937	1,785,050	1,937,329	4,254,663	23.97%	8.53%	119.61%	119.61%

# Historical Sales & Use Tax (All Components) December 2020

							Cumulative
				% Chg	% Chg	% Chg	% Chg
2017	2018	2019	2020	'17 to '18	'18 to '19	'19 to '20	'19 to '20
6,935,627	7,652,231	8,263,404	8,810,334	10.33%	7.99%	6.62%	6.62%
7,253,777	7,366,378	8,039,259	10,164,664	1.55%	9.13%	26.44%	16.39%
8,243,273	8,430,496	9,342,855	8,516,668	2.27%	10.82%	(8.84%)	7.20%
8,018,413	8,452,191	9,377,033	9,405,735	5.41%	10.94%	0.31%	5.35%
8,943,331	9,300,954	9,666,689	10,279,522	4.00%	3.93%	6.34%	5.57%
9,340,908	10,015,689	10,215,518	11,400,505	7.22%	2.00%	11.60%	6.69%
8,569,811	9,577,563	10,659,010	11,700,476	11.76%	11.29%	9.77%	7.19%
9,115,679	9,951,477	10,374,649	11,513,901	9.17%	4.25%	10.98%	7.71%
8,792,649	9,412,271	10,069,577	11,855,659	7.05%	6.98%	17.74%	8.88%
8,365,906	9,160,822	9,958,658	11,878,609	9.50%	8.71%	19.28%	9.96%
8,335,159	8,724,549	10,096,211	10,915,342	4.67%	15.72%	8.11%	9.79%
9,228,404	9,804,594	11,151,898	11,986,899	6.24%	13.74%	7.49%	9.57%
101,142,936	107,849,215	117,214,761	128,428,316	6.63%	8.68%	9.57%	9.57%
	6,935,627 7,253,777 8,243,273 8,018,413 8,943,331 9,340,908 8,569,811 9,115,679 8,792,649 8,365,906 8,335,159 9,228,404	6,935,627 7,652,231 7,253,777 7,366,378 8,243,273 8,430,496 8,018,413 8,452,191 8,943,331 9,300,954 9,340,908 10,015,689 8,569,811 9,577,563 9,115,679 9,951,477 8,792,649 9,412,271 8,365,906 9,160,822 8,335,159 8,724,549 9,228,404 9,804,594	6,935,6277,652,2318,263,4047,253,7777,366,3788,039,2598,243,2738,430,4969,342,8558,018,4138,452,1919,377,0338,943,3319,300,9549,666,6899,340,90810,015,68910,215,5188,569,8119,577,56310,659,0109,115,6799,951,47710,374,6498,792,6499,412,27110,069,5778,365,9069,160,8229,958,6588,335,1598,724,54910,096,2119,228,4049,804,59411,151,898	6,935,6277,652,2318,263,4048,810,3347,253,7777,366,3788,039,25910,164,6648,243,2738,430,4969,342,8558,516,6688,018,4138,452,1919,377,0339,405,7358,943,3319,300,9549,666,68910,279,5229,340,90810,015,68910,215,51811,400,5058,569,8119,577,56310,659,01011,700,4769,115,6799,951,47710,374,64911,513,9018,792,6499,412,27110,069,57711,855,6598,365,9069,160,8229,958,65811,878,6098,335,1598,724,54910,096,21110,915,3429,228,4049,804,59411,151,89811,986,899	2017201820192020'17 to '186,935,6277,652,2318,263,4048,810,33410.33%7,253,7777,366,3788,039,25910,164,6641.55%8,243,2738,430,4969,342,8558,516,6682.27%8,018,4138,452,1919,377,0339,405,7355.41%8,943,3319,300,9549,666,68910,279,5224.00%9,340,90810,015,68910,215,51811,400,5057.22%8,569,8119,577,56310,659,01011,700,47611.76%9,115,6799,951,47710,374,64911,513,9019.17%8,792,6499,412,27110,069,57711,855,6597.05%8,365,9069,160,8229,958,65811,878,6099.50%8,335,1598,724,54910,096,21110,915,3424.67%9,228,4049,804,59411,151,89811,986,8996.24%	2017         2018         2019         2020         '17 to '18         '18 to '19           6,935,627         7,652,231         8,263,404         8,810,334         10.33%         7.99%           7,253,777         7,366,378         8,039,259         10,164,664         1.55%         9.13%           8,243,273         8,430,496         9,342,855         8,516,668         2.27%         10.82%           8,018,413         8,452,191         9,377,033         9,405,735         5.41%         10.94%           8,943,331         9,300,954         9,666,689         10,279,522         4.00%         3.93%           9,340,908         10,015,689         10,215,518         11,400,505         7.22%         2.00%           8,569,811         9,577,563         10,659,010         11,700,476         11.76%         11.29%           9,115,679         9,951,477         10,374,649         11,513,901         9.17%         4.25%           8,792,649         9,412,271         10,069,577         11,855,659         7.05%         6.98%           8,365,906         9,160,822         9,958,658         11,878,609         9.50%         8.71%           8,335,159         8,724,549         10,096,211         10,915,342         4.6	2017         2018         2019         2020         '17 to '18         '18 to '19         '19 to '20           6,935,627         7,652,231         8,263,404         8,810,334         10.33%         7.99%         6.62%           7,253,777         7,366,378         8,039,259         10,164,664         1.55%         9.13%         26.44%           8,243,273         8,430,496         9,342,855         8,516,668         2.27%         10.82%         (8.84%)           8,018,413         8,452,191         9,377,033         9,405,735         5.41%         10.94%         0.31%           8,943,331         9,300,954         9,666,689         10,279,522         4.00%         3.93%         6.34%           9,340,908         10,015,689         10,215,518         11,400,505         7.22%         2.00%         11.60%           8,569,811         9,577,563         10,659,010         11,700,476         11.76%         11.29%         9.77%           9,115,679         9,951,477         10,374,649         11,513,901         9.17%         4.25%         10,98%           8,792,649         9,412,271         10,069,577         11,855,659         7.05%         6.98%         17.74%           8,365,906         9,160,822

### Sales & Use Tax – All Components December 2020



# Sales & Use Tax (All Components) Budget to Actual December 2020

	Budget	Actual	\$ Variance Budget to Actual	% Variance Budget to Actual	Cumulative % Variance
Jan	8,282,395	8,810,334	527,939	6.37%	6.37%
Feb	8,258,697	10,164,664	1,905,967	23.08%	14.71%
Mar	9,597,625	8,516,668	(1,080,957)	(11.26%)	5.18%
Apr	9,384,344	9,405,735	21,391	0.23%	3.87%
May	10,118,977	10,279,522	160,545	1.59%	3.36%
Jun	10,699,574	11,400,505	700,931	6.55%	3.97%
Jul	10,604,783	11,700,476	1,095,693	10.33%	4.98%
Aug	10,557,387	11,513,901	956,514	9.06%	5.53%
Sep	10,320,409	11,855,659	1,535,250	14.88%	6.63%
Oct	10,012,337	11,878,609	1,866,272	18.64%	7.86%
Nov	9,704,265	10,915,342	1,211,077	12.48%	8.28%
Dec	10,948,402	11,986,899	1,038,498	9.49%	8.39%
	118,489,196	128,428,316	9,939,120		8.39%

#### **Questions?**