

**DEPARTMENT OF REVENUE
FY 2010-11 JOINT BUDGET COMMITTEE HEARING AGENDA**

**Thursday, January 7, 2010
3:30 pm – 5:00 pm**

3:30 – 4:00 INTRODUCTIONS AND OPENING COMMENTS

4:00 – 4:15 DEPARTMENT OVERVIEW

1. Is the Department increasing its effort to insure that tobacco products are not being smuggled into Colorado from neighboring states with lower tobacco taxes and from areas with lower tobacco taxes like Indian reservations and military bases?

Response: Through the use of a list of state approved tobacco distributors, the Department will be checking up to 200 retail establishments close to the borders of neighboring states, military installations, and Indian reservations in the southwest part of the state pursuant to the requirements of H.B. 09-1173 in the next three months. Random checks of distributors are performed in other areas of the state to verify that they are also in compliance. The Department also follows leads of possible non-compliance provided by distributors of tobacco products.

To date, however, most of the 39 compliance checks have focused on Ft. Collins and Greeley. Of the compliance checks, 36 were found to be in compliance with state laws. Two billings were generated pursuant to provisions of H.B. 09-1173; in addition, a field collection was assessed due to non-payment of state sales tax. A raid was conducted in the summer that resulted in the seizure of 11 cartons of cigarettes which did not have a tax stamp or were not on the Certified Brand Directory.

2. Please explain the large increase in FTE from the FY 2008-09 actual to the FY 2009-10 appropriation.

Response: The number of appropriated FTE in FY 2008-09 was 1,495.4 FTE. Of that amount, 1,401.5 were utilized, based on vacancies created by the hiring freeze implemented in FY 2008-09 only and normal rates of turnover. The FY 2009-10 appropriated FTE is 1,512.7, and includes increases associated with special bill appropriations and two decision items approved by the General Assembly: resources for the out-of-state travel program and the Liquor Enforcement program. The August 24, 2009 General Fund budget reduction plan, as submitted by the Governor, includes a reduction of 14.5 FTE for FY 2009-10.

3. Please provide an estimate of the revenue impact should the proposed Initiative 101 pass. This estimate should be for each year as the income tax rate ratchets down.

Response: The Department of Revenue provides the Legislative Council staff with data

specific to the taxes or fees administered by the Department. The Legislative Council in turn uses this information to develop the blue book analyses of proposals. The blue book analyses of the various proposals are typically prepared during the summer prior to the election in which the initiative will be presented to voters.

Developing an estimate of the revenue impact of an initiative requires expertise with forecasting models and access to relevant information. The income tax rate changes are dependent upon annual increases of income tax revenues greater than 6 percent. The Department does not have the expertise to forecast the years for which these conditions will exist. Additionally, the Department of Revenue will not be the only agency administering the suggested changes. The expertise for developing the estimate of the potential revenue impact of the initiative resides in the research and economic staff of the Legislative Council. However, the Department will work with Legislative Council staff to provide the information necessary to support the development of a revenue estimate of the proposed initiative and will be responsive to their request for data.

4. Please provide the Department's plans for the Division of Racing Events should greyhound racing not return to Colorado. Does horse racing and off-track simulcast betting require the FTE that the Division currently has? Newspaper reports are that greyhound racing may be returning to Colorado. Does the Department have any comment on that report?

Response: As a result of the current economic conditions surrounding live greyhound racing, the Division of Racing Events does not anticipate any effort to revive live greyhound racing in Colorado. The racing facility in Pueblo has reopened for simulcast racing only. Based on information from the current and previous owners, the new ownership of the Pueblo facility has no intent to operate the facility as anything other than a simulcast facility. Since there is little possibility of live greyhound racing returning to the state, the Department has submitted a budget request beginning in FY 2009-10 and continuing in subsequent years to permanently reduce the Racing Division's budget and appropriated FTE to account for staffing and funding directly related to live greyhound racing.

4:15 – 4:25 DECISION ITEM #3 - EXPANDED VEHICLE EMISSIONS TESTING AREA

5. Is the Vehicle Emissions Testing Program federally mandated?

Response: The Colorado Automotive Inspection and Readjustment program is federally mandated for the Denver Metropolitan area, pursuant to the Federal Clean Air Act as amended in 1990 (ref 40 CFR Part 51, subpart S). Under the requirements of the Clean Air Act, states are required to implement vehicle emission inspection programs in metropolitan areas whose air quality does not meet federal standards and develop a state implementation plan (SIP) that describes how the state will attain compliance with the National Ambient Air Quality Standards.

In November 2007, the U.S. Environmental Protection Agency (EPA) determined that the Denver metro area and the northern Front Range are failing to meet the agency's requirements for the National Ambient Air Quality Standards. To address the non-attainment, the Air Quality Control Commission under the Department of Public Health and Environment expanded the Enhanced emissions program area to include parts of Larimer and Weld counties. Senate Bill 09-003, adopted during the 2009 legislative session, further expanded the Enhanced program.

Statutory charges, as set forth in Part 3, Article 4 of Title 42, C.R.S., define and identify requirements for both the Department of Public Health and Environment and the Department of Revenue to ensure Colorado's continued participation and compliance with the federal Clean Air Act. The Vehicle Emissions program in the Department of Revenue licenses emissions testing site operators, inspectors and mechanics; conducts inspections of emissions testing facilities to ensure compliance with statutory requirements; and validates inspector and mechanic performance standards.

4:25 - 4:40 ISSUE #1 – EFFECTIVENESS OF INCREASED APPROPRIATIONS FOR AUDITS OF OUT-OF-STATE COMPANIES DOING BUSINESS IN COLORADO

6. Please provide the justification for the Department's use of "audit production" as the measurement benchmark for the effectiveness of tax return audits. Please include how the Department has arrived at its estimate that 40 percent of audit production is historically realized as new revenue.

Response: In order to avoid any potential conflict of interest, the Department evaluates its auditors by using the measure of audit production, which is the total adjustments to a tax liability calculated through an audit, whether the adjustments result in additional assessments or refunds. The Department's goal is to accurately determine the correct tax liability, and this measure allows it to illustrate work that it completes. The production measure is the most accurate and fair manner to determine the output of the program and of its staff.

7. How is the revenue from audit production calculated?

Response: The Department calculates its estimated revenue from audit production by accounting for assessments, refunds, and collections, less atypical audits. Atypical audits are those cases with the Tax Conferee that have not yet been resolved. The Department analyzed six years of audit data (FY 2000 through FY 2005) and found that its audit production over that time period totaled \$216.8 million. Over the same period of time, \$103.6 million was collected, which equates to a collection rate of 47.8 percent. Fiscal years after 2005 are still in an active audit cycle and, therefore, the Department cannot report on collection data. It is important to note that the collection rate is affected by many factors, but cases that are awaiting hearing in the Tax Conferee represent the largest single factor that can affect the Department's collection rate. In fact, the Tax

Conferee has cases with a value of \$169.3 million in its inventory from FY 2000-2005 that have yet to be resolved. In addition to the caseload of the Tax Conferee, other factors that may affect the collection rate include economic cycles, changes in state and national tax law, and changes in accounting principles. The Department believes that utilizing a collection rate of 40.0 percent is appropriate for planning purposes.

8. Are the out-of-state auditors subject to furloughs? How many staff in the Department of Revenue were exempted from furloughs or the hiring freeze and for what reason?

The out-of-state auditors are subject to furloughs. Per Executive Order D 015 09, the following positions in the Department of Revenue are exempted from mandatory furloughs: designated lottery employees and support personnel who are necessary to administer lottery drawings in compliance with state law; designated port of entry employees who are necessary to ensure the continuous and safe operations of the ports of entry; and designated communications center employees who are necessary to provide support to law enforcement verifying identification documents and vehicle registrations. In total, 139 positions are exempted from furloughs and include the following: 1 Lottery Security Investigator, 10 positions in the Communications Center, and 128 positions associated with the Ports of Entry.

4:40 – 4:50 ISSUE #2 – COLORADO STATE TITLING AND REGISTRATION ACCOUNT

9. Have the numbers of vehicles being re-registered dropped due to FASTER?

Response: Annual registration data through November 2009 indicates that the number of registered vehicles in Colorado is nearly 5.1 million. This figure is slightly higher compared to the same time period last year, by approximately 30,000 vehicles or 0.6%. However, from June 2009 to November 2009, there is a small decrease of 0.5% in the number of registered vehicles. The Department can not necessarily draw a direct correlation between the slight decline in the number of registered vehicles and the implementation of SB 09-108; economic conditions and lower numbers of vehicle purchases continue to contribute to the overall decline.

10. Please discuss the roles of the Colorado State Titling and Registration system in the Information Technology Division and the Titles Section of the Division of Motor Vehicles. Is there room to decrease the expenditures to bring the appropriations in line with revenues?

Response: The Colorado State Titling and Registration System (CSTARS) supports the titling and registration infrastructure for Colorado motor vehicles. Per Section 42-1-211, C.R.S., (2009) the system provides the necessary data processing equipment, software, support and training to aid the authorized agents of the Department in processing motor vehicle registration and title documents. In 2008, the CSTARS system kept track of 10 million transactions valued at \$1 billion.

The primary function of the CSTARs Information Technology Section is to provide hardware, software and system training support to 108 county offices and 1,100 county system users, their workstations and 128 servers. This section spent approximately 50% of the operating budget from the CSTARs Account in FY 2008-09. The Section is appropriated 31.5 FTE who perform development for the system, network support, and testing, and assist to implement the upgrade and / or expansion of county titling and registration offices.

The Titles Section is responsible for the issuance of legal, negotiable certificates of title to protect the public when purchasing motor vehicles. This section spent approximately 17% of the operating budget from the CSTARs Account in FY 2008-09. The Section is appropriated 34.5 FTE who process approximately 1.4 million title applications annually, initially submitted to County Motor Vehicle offices, and who provide process training and support to the 1,100 county motor vehicle clerks while maintaining all statewide motor vehicle records. Additionally, the Titles Section answers over 136,000 telephone calls, responds to over 16,000 pieces of written correspondence and provides service to more than 15,000 citizens annually at the Department's Pierce Street location. The current budget is operated with significant efficiency, with nearly 50% of the appropriated operating expenses supporting document digital image storage costs through the Department of Personnel and Administration.

The remaining operating budget from the CSTARs Account supports common policy and central expenses, including medical and disability insurance, retirement benefits, risk management, telecommunications, vehicle leases, capital outlay, and leased space. In FY 2008-09, 44% of the common policy and central costs were attributable to MNT expenses alone.

The last fee increase to the CSTARs Account occurred in 2001. Revenues declined nearly 7% in FY 2008-09 from the prior year based on decreased title and registration activity. The Department proactively withheld expenditures to ensure that the fund remained solvent last fiscal year. Likewise, in FY 2009-10, the Department has implemented internal budget restrictions and significant operational adjustments to mitigate the declining revenues and address the solvency concerns. Specifically, a temporary restriction of spending for equipment replacement and contract maintenance is in place, as are holds on contract and some temporary services. These restrictions result in no equipment replacement for County offices, and very limited statewide equipment and process support. Additionally, the number of title applications audited annually has dropped from over 157,000 to less than 32,000. The estimated expenditures for FY 2009-10 represent a 15.1% decrease from the currently appropriated budget.

While the Department has identified these temporary efficiencies, service to the citizens and County offices is of paramount concern. The Department will continue its efforts to work with the Governor's Office and the General Assembly to pursue a legislative solution for the long-term fiscal health of the CSTARs Account.

4:50 – 5:00 ISSUE #3 – COLORADO INTEGRATED TAX ARCHITECTURE (CITA) PROJECT

11. In the Income Tax phase of CITA, is the system able to perform tax incidence analysis?

Response: The Department does not have the means to match the taxes, administered by the Department, to specific households to develop an incidence analysis. Tax incidence analysis requires the ability to identify the tax liabilities of all taxes assessed by state and local governments on individual, specific households. The largest obstacle to gathering such data from any type of accounting system is that many taxes are remitted on behalf of households by retailers and distributors such as sales taxes, gasoline and liquor excise taxes, and waste tire fees.

Additionally, there are obstacles to matching data with specific households between tax types, even with taxes and fees remitted by individuals. For instance, motor vehicle registration records, which are not resident on the CITA system, cannot necessarily be matched up to income tax liabilities as each tax uses different identifiers. Similarly, local sales and property taxes are collected by county assessors and treasurers. Such data do not have identifiers that can be matched up with data on the Department's accounting systems.

The Department develops an estimate of the average taxes paid by household by income class. The estimate is based, in part, on actual data although many taxes are allocated based on consumer expenditure and other survey information. That data is published annually in the state income tax booklets. Additionally, CITA will provide the Department with easier system queries, and therefore, tax information will be easier to obtain for analyses other than tax incidence.

12. The control deficiency cited by the Office of State Auditor in its audit of September 2009 appears to be similar to the deficiencies that led to the multi-million dollar fraud that was discovered in 2007. With regards to the CITA project, does the Department have the controls in place to prevent similar fraud from occurring? How did the ability for the same person to initiate a tax return and approve a refund occur?

Response: The Department of Revenue identified this issue when the Gentax software for the first phase of the CITA project was initially implemented. The employee who identified the control deficiency reported the error during the first week of Gentax use. Any adjustments were controlled by managers in the Department until the system fix could be implemented. Once discovered, the security issue was resolved and the system fix was implemented within one week of being reported. The internal fraud that occurred in 2007 was of a different type and magnitude than anything that was identified in the Department's review of security procedures in CITA and the subsequent audit finding.

ADDENDUM: OTHER QUESTIONS FOR WHICH SOLELY WRITTEN RESPONSES ARE REQUESTED

QUESTIONS COMMON TO ALL DEPARTMENTS

Please provide:

1. Organizational charts for your department, showing divisions and subdivisions (with geographic locations).

Response: This information is provided in the Department's November 6, 2009 Budget Request, as described in the OSPB Budget Instructions published on May 29, 2009.

2. Definitions of the roles and missions of your department, its divisions and subdivisions.

Response: This information is included in the Department's Strategic Plan, which is submitted in the Department's November 6, 2009 Budget Request, as described in the OSPB Budget Instructions published on May 29, 2009.

3. The number of current personnel and the number of assigned FTE by division and subdivision (with geographic locations), including all government employees and on-site contractors.

Response: The Position and Object Code Detail Report is included in the November 6, 2009 Budget Request as Schedule 14. This is the information that is available on FTE at this time.

4. A specific list of names, salaries, and positions by division and subdivision of any salaried officer or employee making over \$95,000 per year in FY 2009-10.

Response: This information is provided in Table 1 attached to this response. Position numbers are used instead of employee names.

5. A specific list of names, bonuses, and positions by division and subdivision of any salaried officer or employee making over \$95,000 per year who received any bonuses in FY 2008-09.

Response: No salaried officer or employee making over \$95,000 per year received bonuses in FY 09.

6. Numbers and locations of any buildings owned or rented by any division or subdivision (by location) and the annual energy costs of all buildings.

Response: This information is provided in Table 2 attached to this response.

7. Any real property or land owned, managed, or rented by any division or subdivision (by geographic location).

Response: This information is provided in Table 3 attached to this response.

8. List essential computer systems and databases used by the department, its divisions and subdivisions, with their actual FY 2008-09 expenditures.

Response: Please see the Governor's Office of Information Technology for this information.

9. Any actual FY 2008-09 expenditures over \$100,000 total from the department or from its divisions and subdivisions to any private contractor, identifying the contract, the project, and whether the contracts were sole-source or competitive bid.

Response: The Governor has determined that this request is administratively burdensome and is best accessed through the State Controller. Please contact the State Controller for a report with this information.

10. The amount of actual FY 2008-09 expenditures for any lobbying, public relations, gifts, public advertising, or publications including:
 - a. expenditures for lobbying by public employees, contract lobbyists, or "think tanks;"
 - b. expenditures for lobbying purposes at other levels of government;
 - c. expenditures for lobbying purposes from grants, gifts, scholarships, or tuition;
 - d. expenditures for publications or media used for lobbying purposes;
 - e. expenditures for gratuities, tickets, entertainment, receptions or travel for purposes of lobbying elected officials; or
 - f. expenditures for any public advertising. Include all advertising campaigns, including those that are not for public relations.

Response: The Governor's Office collected the information outlined in this question and provided it to the LCS in September 2009. Please contact LCS to request this information.

11. List of all boards, commissions, and study groups, including ~~all funding~~, actual FY 2008-09 expenditures, travel, per diem budgets and assigned FTEs.

Response: The Governor's Office collected the information and provided it to the JBC in August 2009. Please contact OSPB to request a copy of what was sent. The Governor has determined that the remainder of this request is administratively burdensome as the operating budget is not appropriated or expended according to specific FTE.

12. Suggest budget and staff reductions, including reductions in FTE and hours, by division and subdivision, that will reduce your department's total FY 2010-11 General Fund expenditures by 12.5% relative to FY 2009-10 appropriations before any adjustments that have been announced since the end of the 2009 session.

Response: Please see the Governor's November 6, 2009 Budget Request for budget balancing proposals for FY 2010-11, and the December 1, 2009 Budget Balancing package for FY 2009-10.

13. Suggest budget and staff reductions, including reductions in FTE and hours, by division and subdivision, that will reduce your department's total FY 2010-11 General Fund expenditures by 25.0% relative to FY 2009-10 appropriations before any adjustments that have been announced since the end of the 2009 session.

Response: Please see the Governor's November 6, 2009 Budget Request for budget balancing proposals for FY 2010-11, and the December 1, 2009 Budget Balancing package for FY 2009-10.

Table 1
 Colorado Department of Revenue
 Position Numbers and Class Titles by Division of Salaried Employees Making Over \$95,000 in FY 2009-10

Posn	Class Title	Div	CDP	DOG	ENF	ITD	LOT	MCS	MV	OED	TAX	Grand Total
09000	EXECUTIVE DIRECTOR									146,040.00		146,040.00
02423	MANAGEMENT									139,569.20		139,569.20
02178	MANAGEMENT				137,243.04							137,243.04
00773	MANAGEMENT								137,243.04			137,243.04
00174	MANAGEMENT											137,243.04
02532	MANAGEMENT						133,753.84				137,243.04	137,243.04
02731	IT PROFESSIONAL VII				112,341.60							112,341.60
00010	MANAGEMENT											112,341.60
01988	MANAGEMENT											112,341.60
06030	MANAGEMENT											112,341.60
02993	MANAGEMENT				111,411.20							111,411.20
02543	MANAGEMENT							111,411.20				111,411.20
00221	MANAGEMENT											111,411.20
02435	MANAGEMENT				111,411.20							111,411.20
01999	MANAGEMENT											111,411.20
00478	MANAGEMENT				111,411.20							111,411.20
01941	IT PROFESSIONAL V											111,411.20
01411	MANAGEMENT								111,411.20			111,411.20
00569	MANAGEMENT											111,411.20
00759	MANAGEMENT								111,411.20			111,411.20
00665	MANAGEMENT											111,411.20
00003	CONTROLLER III									111,341.36		111,341.36
02222	CONTROLLER III									111,341.36		111,341.36
00128	MANAGEMENT									110,050.40		110,050.40
01043	TAX CONFEEE II											108,747.68
00233	CRIMINAL INVESTIGATOR IV				107,375.20							107,375.20
01926	MANAGEMENT											106,375.04
02241	MANAGEMENT											105,840.00
02499	GENERAL PROFESSIONAL VII								105,619.04			105,619.04
00630	STATISTICAL ANALYST V											105,526.00
00495	MANAGEMENT											104,676.96
00276	GENERAL PROFESSIONAL VII						104,676.96					104,676.96
02566	CRIMINAL INVESTIGATOR IV											104,409.44
02569	MANAGEMENT											103,932.56
02888	REVENUE AGENT IV											103,932.56
02433	GENERAL PROFESSIONAL VII											103,548.80
02570	CONTROLLER II											103,269.60
02528	GENERAL PROFESSIONAL VII											103,106.80
00537	CRIMINAL INVESTIGATOR III											101,827.36
01132	REVENUE AGENT IV											100,559.60
00279	REVENUE AGENT IV				100,559.60							100,559.60
01046	TAX CONFEEE I											100,327.04
00856	REVENUE AGENT IV											100,327.04
00604	REVENUE AGENT IV											100,327.04
02439	REVENUE AGENT IV											100,327.04

Table 1
 Colorado Department of Revenue
 Position Numbers and Class Titles by Division of Salaried Employees Making Over \$95,000 in FY 2009-10

Posn	Class Title	Div	CDP	DOG	ENF	ITD	LOT	MCS	MV	OED	TAX	Grand Total
00345	REVENUE AGENT IV										100,327.04	100,327.04
00241	CRIMINAL INVESTIGATOR III			99,920.00								99,920.00
00452	AUDITOR V			98,861.60								98,861.60
02767	GENERAL PROFESSIONAL VII						98,408.00					98,408.00
00014	REVENUE AGENT IV										97,989.20	97,989.20
01592	TAX CONFERE I										97,977.60	97,977.60
02920	REVENUE AGENT IV										97,977.60	97,977.60
01976	TAX CONFERE I										97,372.80	97,372.80
04005	GENERAL PROFESSIONAL VI			97,082.00								97,082.00
00244	CRIMINAL INVESTIGATOR III			96,861.04								96,861.04
00574	CONTROLLER II		95,860.80									95,860.80
02587	IT PROFESSIONAL IV						95,849.20					95,849.20
02516	BUDGET & POLICY ANLST IV										95,721.20	95,721.20
02820	BUDGET & POLICY ANLST IV									95,721.20		95,721.20
02228	BUDGET & POLICY ANLST IV									95,721.20		95,721.20
02431	BUDGET & POLICY ANLST IV									95,721.20		95,721.20
02488	IT PROFESSIONAL IV				95,256.00							95,256.00
Grand Total			207,272.00	715,920.48	678,411.28	319,008.80	855,466.56	111,411.20	577,095.60	1,218,699.28	1,978,231.20	6,661,516.40

Note: The base pay for August, 2009 was multiplied by 4 and the base pay for September, 2009 was multiplied by 8 to account for the 8 furlough days planned for the fiscal year.

Table 2
Colorado Department of Revenue
Numbers and Locations of Buildings Owned or Rented by Division and by Location and Annual Energy Costs

Sum of Amount		Obj Name				
Lease/Own	City	Division/Use *	Bottled Gas	Electric	Natural Gas	Grand Total
Lease	Alamosa	Drivers License		1,074.35	1,416.97	2,491.32
	Aurora	Drivers License		10,377.47	816.79	11,194.26
	Boulder	Drivers License		3,800.09	523.00	4,323.09
	Broomfield	Drivers License		3,050.01	1,787.16	4,837.17
	Cortez	Drivers License		1,258.61	801.27	2,059.88
	Cripple Creek	Gaming		4,754.08	1,496.97	6,251.05
	Denver Athmar Unit C – Dmv	Drivers License		13,814.12	6,289.08	20,103.20
	Durango	Regional Service Center		1,735.26	370.38	2,105.64
	Fort Collins	Regional Service Center		8,281.31	1,363.82	9,645.13
	Frisco	Drivers License		1,446.31		1,446.31
	Littleton	Drivers License		5,287.65	623.81	5,911.46
	Longmont	Drivers License		1,672.47	900.63	2,573.10
	Montrose	Drivers License		1,297.29	525.48	1,822.77
	Northglenn	Drivers License		6,628.06	1,621.19	8,249.25
	Parker	Drivers License		1,479.57	155.14	1,634.71
	Pueblo South Santa Fe	Lottery Warehouse		8,153.82	3,450.64	11,604.46
	Salida	Drivers License		464.15	1,043.13	1,507.28
	Steamboat Springs	Drivers License		3,852.05		3,852.05
	Sterling	Drivers License		849.82	813.61	1,663.43
	Lease Total			79,276.49	23,999.07	103,275.56
Own	Central City	Gaming		5,017.96	3,373.32	8,391.28
	Cortez POE	Port of Entry		5,389.65	562.36	5,952.01
	Dumont POE	Port of Entry		6,956.14	1,507.53	8,463.67
	Durango Mobile Port	Port of Entry		333.90		333.90
	Fort Collins POE	Port of Entry	4,792.57	5,870.34		10,662.91
	Fort Morgan POE	Port of Entry	1,575.55	9,159.90		10,735.45
	Lamar POE	Port of Entry		10,879.23	1,496.71	12,375.94
	Limon POE	Port of Entry		16,785.66	900.59	17,686.25
	Loma POE	Port of Entry	1,020.48	5,593.59		6,614.07
	Monument POE	Port of Entry		6,434.47	1,517.49	7,951.96
	Platteville POE	Port of Entry	742.66	5,862.86		6,605.52
	Trinidad POE	Port of Entry		8,852.87		8,852.87
	Own Total			8,131.26	87,136.57	9,358.00
Grand Total			8,131.26	166,413.06	33,357.07	207,901.39

* Regional service centers will contain drivers license, taxpayer service, tax audit, and liquor enforcement staff.

Table 3
Colorado Department of Revenue
Real Property or Land Owned, Managed, or Rented by Division and by Location

<u>City/Location</u>	<u>Lease/Own</u>	<u>Division / Use *</u>
Alamosa	Lease	Drivers License
Aurora	Lease	Drivers License
Boulder	Lease	Drivers License
Broomfield	Lease	Drivers License
Canon City – Creekside	Lease	Drivers License
Central City	Own	Gaming
Colo Sprgs 2812 Janitell Road	Lease	Drivers License
Colo Sprgs Rsc Austin Blffs	Lease	Regional Service Center
Cortez	Lease	Drivers License
Cortez	Own	Port of Entry
Craig	Lease	Drivers License
Cripple Creek	Lease	Gaming
Dallas, Tx	Lease	Tax Audit & Compliance
Delta	Lease	Drivers License
Denver 4685 Peroria Street	Lease	Drivers License
Denver Athmar Basement	Lease	Drivers License
Denver Athmar Unit C – Dmv	Lease	Drivers License
Denver/700 W. Mississippi St.	Lease	Drivers License
Denver/720 S. Colo. Blvd (Field Audit)	Lease	Tax Audit & Compliance
Denver/720 S. Colo. Blvd (Lottery)	Lease	Lottery
Dumont	Own	Port of Entry
Durango	Lease	Regional Service Center
Durango Mobile Port	Own	Port of Entry
Fort Collins	Lease	Regional Service Center
Fort Collins	Own	Port of Entry
Fort Morgan	Lease	Drivers License
Fort Morgan	Own	Port of Entry
Frisco	Lease	Drivers License
Glenwood Springs	Lease	Drivers License
Golden	Lease	Drivers License
Greeley	Lease	Drivers License
Gunnison	Lease	Drivers License
La Junta	Lease	Drivers License
Lamar	Lease	Drivers License
Lamar	Own	Port of Entry
Limon	Own	Port of Entry
Littleton	Lease	Drivers License
Loma	Own	Port of Entry
Longmont	Lease	Drivers License
Loveland	Lease	Drivers License
Meeker	Lease	Drivers License
Montrose	Lease	Drivers License
Monument	Own	Port of Entry
Northglenn	Lease	Drivers License
Parker	Lease	Drivers License
Platteville	Own	Port of Entry
Pueblo 225 North Main Street	Lease	Lottery
Pueblo Rsc	Lease	Regional Service Center
Pueblo South Santa Fe	Lease	Lottery Warehouse
Salida	Lease	Drivers License
San Francisco, CA	Lease	Tax Audit & Compliance
Steamboat Springs	Lease	Drivers License
Sterling	Lease	Drivers License
Trinidad	Lease	Drivers License
Trinidad	Own	Port of Entry

* Regional service centers will contain drivers license, taxpayer service, tax audit, and liquor enforcement staff.