



# Sales and Use Tax Report December 2022



Finance Department  
Issued  
January 19, 2023

### Summary

Sales and Use taxes are the city’s largest source of revenue. Changes in sales tax revenues can significantly impact the ability to provide services by the city. Reporting on tax revenues allows for monitoring of tax revenues and understanding trends.

The 3.0% sales and use tax revenues (retail sales tax, general use tax and motor vehicle tax) is used for daily operations such as police, public works, community development, library, museum, and other general operations (General Fund).

The 3.0% building use tax revenues are used for capital and infrastructure needs (Capital Projects Fund).

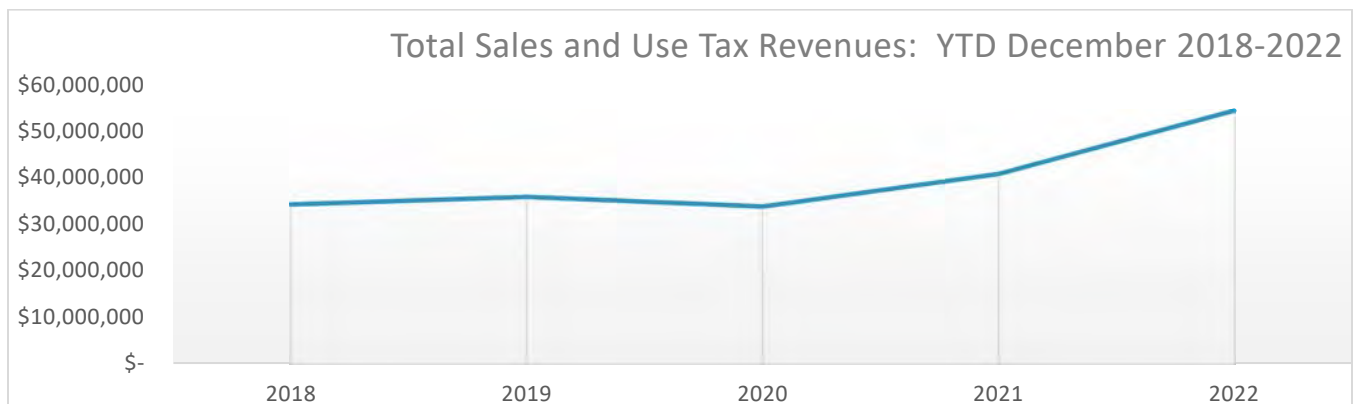
In December 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

December 2022	General Fund	Capital Projects Fund	3A Capital Fund
<b>Retail Sales Tax</b>	\$ 2,961,733	\$ -	\$ 735,714
<b>General Use Tax</b>	\$ 65,429	\$ -	\$ 16,146
<b>Building Use Tax</b>	\$ -	\$ 65,194	\$ 16,301
<b>Motor Vehicle Tax</b>	\$ 229,113	\$ -	\$ 57,278
<b>Total</b>	\$ 3,256,275	\$ 65,194	\$ 825,439

*December 2022  
Total = \$4,146,908*

*December 2022  
Year-to-Date Total =  
\$54,466,624*

December 2022 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund
<b>Retail Sales Tax</b>	\$ 39,332,565	\$ -	\$ 8,510,229
<b>General Use Tax</b>	\$ 1,343,855	\$ -	\$ 247,037
<b>Building Use Tax</b>	\$ -	\$ 1,087,536	\$ 251,169
<b>Motor Vehicle Tax</b>	\$ 3,112,956	\$ -	\$ 581,277
<b>Total</b>	\$ 43,789,376	\$ 1,087,536	\$ 9,589,712



## Sales and Use Tax

### Revenues – General Fund

There are three major components of sales and use tax revenues that are reported on a monthly basis. These revenues are the primary funding source for the daily operations provided by the city.

- Retail Sales Tax
- General Use Tax
- Vehicle Sales Tax

Retail sales tax comprises 84% of General Fund tax revenue's budget. Add general use tax and it is 88%. *This comparison does not include the 3A sales and use tax.*

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#### December 2022 compared to December 2021:

- Retail sales tax revenues of \$2,961,733 were higher than 2021 by \$266,303 or 10%.
- General use tax revenues of \$65,428 were higher than 2021 by \$15,184 or 30%.
- Motor vehicle tax revenues of \$229,113 were lower than 2021 by \$37,902 or 14%

Overall, December 2022 compared to December 2021 sales and use taxes for the General Fund of \$3,256,275 were higher than 2021 by \$243,568 or 8%.

Year-to-date:

- Retail sales tax revenues of \$39,332,565 were higher than 2021 by \$4,557,532 or 13%.
- General use tax revenues of \$1,343,855 were higher than 2021 by \$82,923 or 7%.
- Motor vehicle tax revenues of \$3,112,956 were lower than 2021 by \$1,395 or less than 1%.

Overall, December 2022 compared to December 2021 sales and use taxes for the General Fund of \$43,789,377 were higher than 2021 by \$4,639,060 or 12%.

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#### December 2022 compared to December 2020:

- Retail sales tax revenues of \$2,961,733 were higher than 2020 by \$714,277 or 32%.
- General use tax revenues of \$65,428 were lower than 2020 by \$5,192 or 7%.
- Motor vehicle tax revenues of \$229,113 were higher than 2020 by \$34,133 or 18%.

Overall, December 2022 compared to December 2020 sales and use taxes for the General Fund of \$3,256,275 were higher than 2020 by \$743,218 or 30%.

Year-to-date:

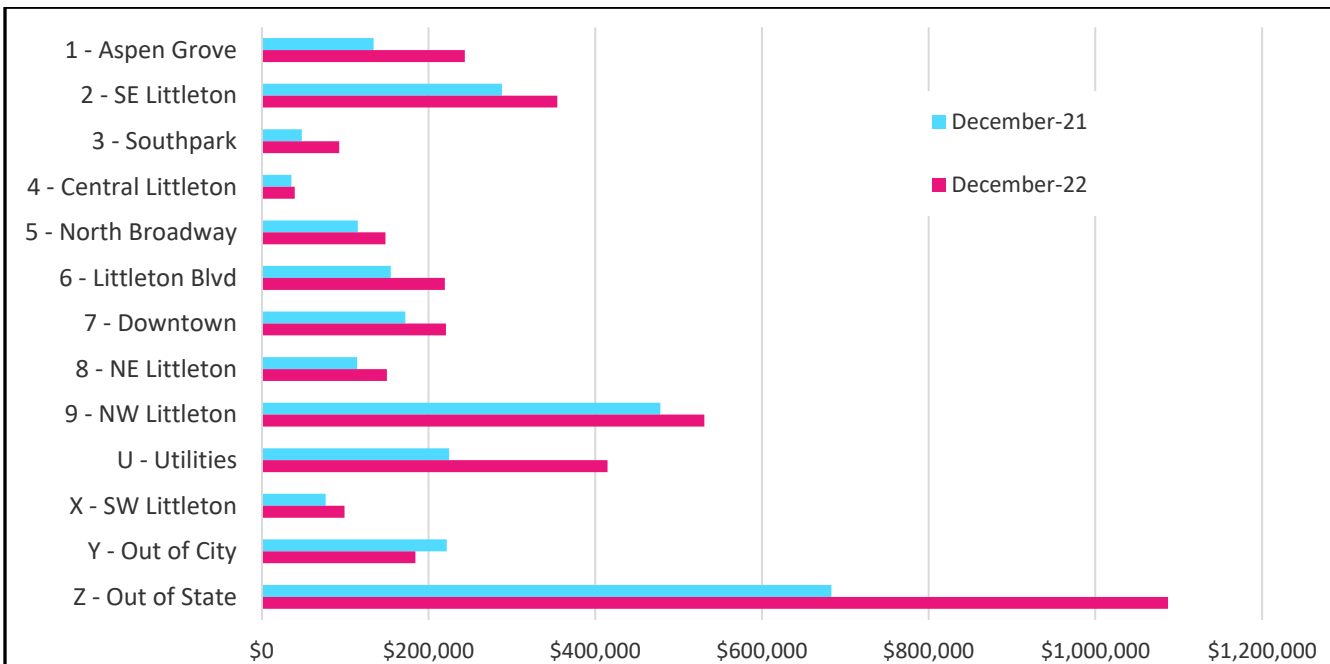
- Retail sales tax revenues of \$39,332,565 were higher than 2020 by \$10,491,233 or 36%.
- General use tax revenues of \$1,343,855 were higher than 2020 by \$50,971 or 4%.
- Motor vehicle tax revenues of \$3,112,956 were higher than 2020 by \$34,133 or 18%.

Overall, December 2021 compared to December 2020 sales and use taxes for the General Fund of \$43,789,377 higher than 2020 by \$11,167,219 or 34%.

### Retail Sales and General Use Tax by Geographic Location

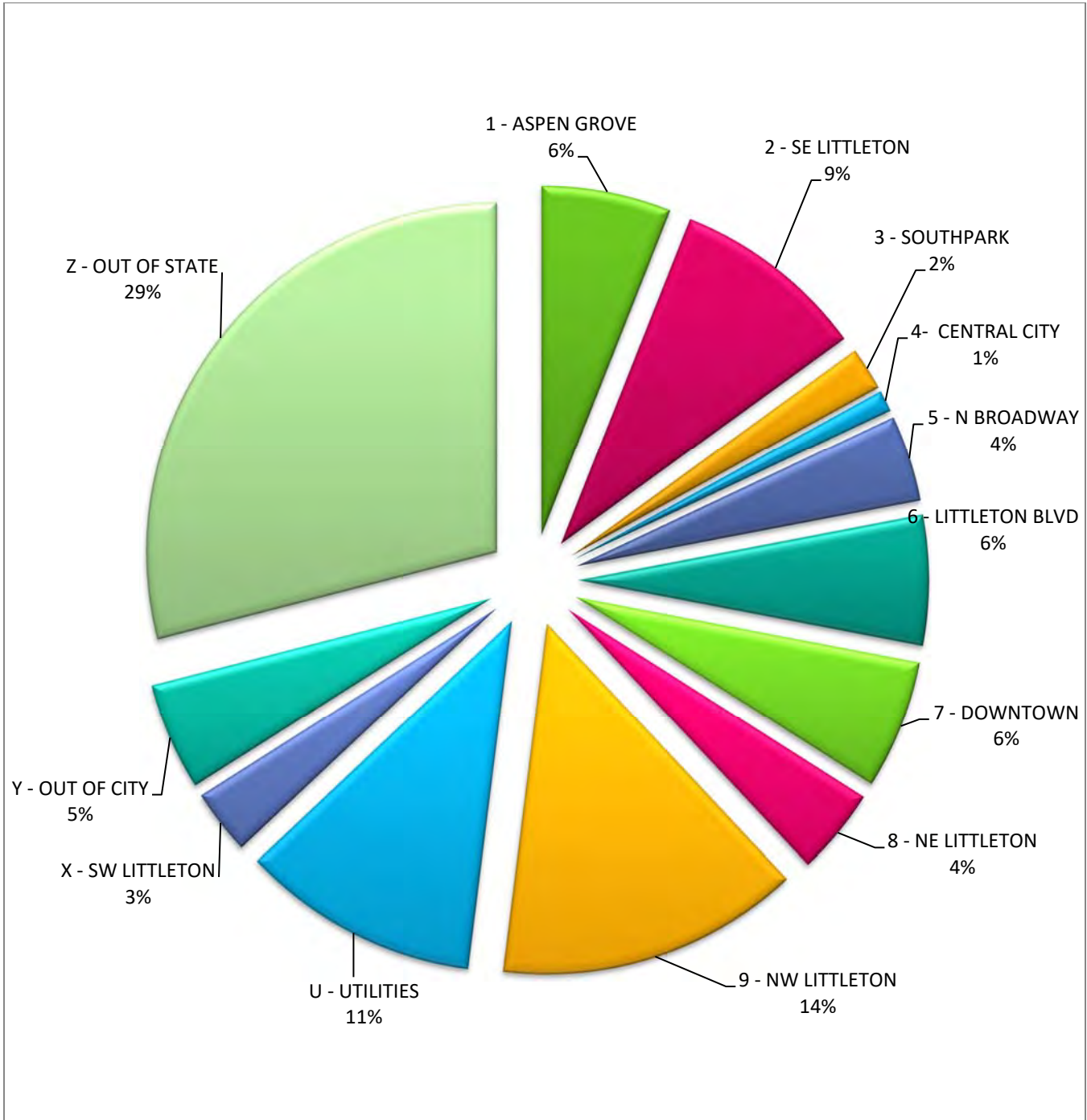
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75% sales tax rate.

Location	December-21	December-22	Month-to Month % of Change	Up/ Down	YTD Dec-21	YTD Dec-22	YTD % Change	Up/ Down
1 - Aspen Grove	\$134,047	\$243,632	81.75%	↑	\$1,977,843	\$2,740,682	38.57%	↑
2 - SE Littleton	\$288,115	\$354,440	23.02%	↑	\$3,629,947	\$4,851,443	33.65%	↑
3 - Southpark	\$47,982	\$92,846	93.50%	↑	\$692,351	\$1,105,210	59.63%	↑
4 - Central Littleton	\$35,508	\$39,465	11.14%	↑	\$461,929	\$599,495	29.78%	↑
5 - North Broadway	\$115,198	\$148,275	28.71%	↑	\$1,345,897	\$1,836,067	36.42%	↑
6 - Littleton Blvd	\$154,649	\$219,592	41.99%	↑	\$1,753,999	\$2,740,309	56.23%	↑
7 - Downtown	\$172,222	\$220,823	28.22%	↑	\$2,062,477	\$2,786,202	35.09%	↑
8 - NE Littleton	\$114,423	\$150,013	31.10%	↑	\$1,389,311	\$1,682,983	21.14%	↑
9 - NW Littleton	\$478,049	\$531,007	11.08%	↑	\$5,860,198	\$7,564,094	29.08%	↑
U - Utilities	\$224,674	\$414,784	84.62%	↑	\$2,931,534	\$3,911,964	33.44%	↑
X - SW Littleton	\$76,537	\$99,084	29.46%	↑	\$1,150,719	\$1,506,048	30.88%	↑
Y - Out of City	\$221,828	\$184,180	-16.97%	↓	\$3,129,367	\$4,467,259	42.75%	↑
Z - Out of State	\$683,429	\$1,087,198	59.08%	↑	\$9,667,348	\$13,721,870	41.94%	↑
Refund & Adjustments	-\$987	-\$6,316			-\$16,955	-\$79,941		
<b>Total - All Area</b>	<b>\$2,745,674</b>	<b>\$3,779,022</b>	<b>37.64%</b>	<b>↑</b>	<b>\$36,035,966</b>	<b>\$49,433,686</b>	<b>37.18%</b>	<b>↑</b>



Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

**Retail Sales and General Use Tax Revenues**  
**Percentage of Collections by Geographical Location**  
**December 2022**  
**(November Filing Period)**

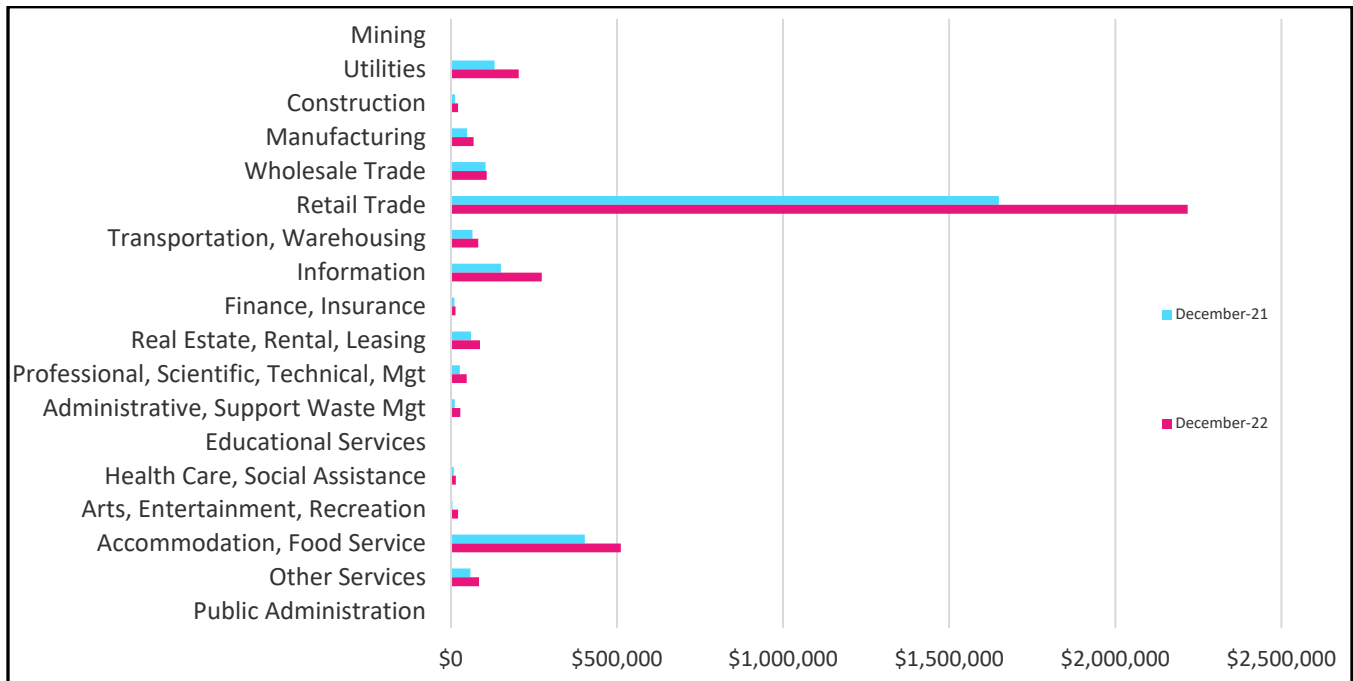


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

**Retail Sales and General Use Tax Trends by NAICS – Industry**

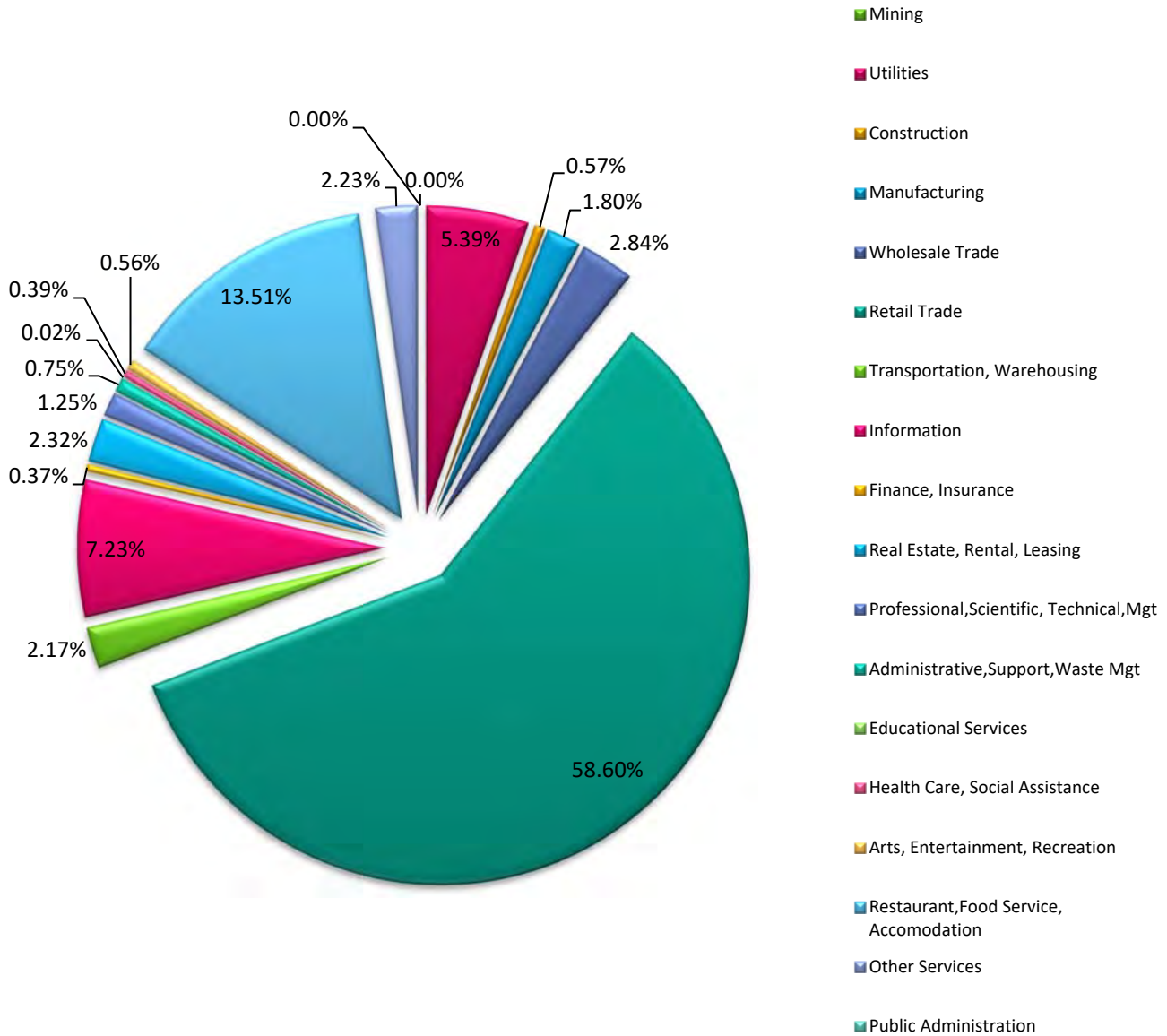
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75%.

NAICS SECTORS	December-21	December-22	Month-to Month % of Change	Up/ Down	YTD Dec-21	YTD Dec-22	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$29	\$0	0.00%	▲
Utilities	\$131,352	\$204,185	55.45%	↑	\$1,600,444	\$2,271,184	41.91%	↑
Construction	\$12,248	\$21,547	75.92%	↑	\$441,203	\$486,448	10.25%	↑
Manufacturing	\$48,715	\$68,214	40.03%	↑	\$1,106,191	\$1,465,189	32.45%	↑
Wholesale Trade	\$104,600	\$107,615	2.88%	↑	\$1,530,780	\$1,944,572	27.03%	↑
Retail Trade	\$1,649,660	\$2,218,133	34.46%	↑	\$19,873,711	\$28,259,372	42.19%	↑
Transportation, Warehousing	\$64,974	\$82,051	26.28%	↑	\$1,048,873	\$1,018,598	-2.89%	↓
Information	\$150,454	\$273,578	81.84%	↑	\$2,260,594	\$2,909,801	28.72%	↑
Finance, Insurance	\$10,574	\$13,827	30.77%	↑	\$183,283	\$211,692	15.50%	↑
Real Estate, Rental, Leasing	\$60,693	\$87,652	44.42%	↑	\$1,236,865	\$1,487,321	20.25%	↑
Professional, Scientific, Technical, Mgt	\$27,047	\$47,355	75.08%	↑	\$582,543	\$797,385	36.88%	↑
Administrative, Support Waste Mgt	\$11,579	\$28,364	144.97%	↑	\$235,198	\$292,945	24.55%	↑
Educational Services	\$0	\$777	0.00%	↑	\$2,420	\$4,229	74.73%	↑
Health Care, Social Assistance	\$8,336	\$14,856	78.21%	↑	\$169,112	\$212,228	25.50%	↑
Arts, Entertainment, Recreation	\$4,671	\$21,357	357.26%	↑	\$87,675	\$119,401	36.19%	↑
Accommodation, Food Service	\$403,258	\$511,366	26.81%	↑	\$4,838,376	\$6,875,883	42.11%	↑
Other Services	\$58,502	\$84,461	44.37%	↑	\$855,242	\$1,156,278	35.20%	↑
Public Administration	\$0	\$0	0.00%	▲	\$384	\$1,101	186.63%	↑
Refund & Adjustments	-\$987	-\$6,316			-\$16,955	-\$79,941		
<b>TOTAL</b>	<b>\$2,745,674</b>	<b>\$3,779,022</b>	<b>37.64%</b>	<b>↑</b>	<b>\$36,035,966</b>	<b>\$49,433,686</b>	<b>37.14%</b>	<b>↑</b>



**Retail Sales and General Use Tax Revenues  
Percentage of Collections by Industry (NAICS)  
December 2022  
(November Filing Period)**

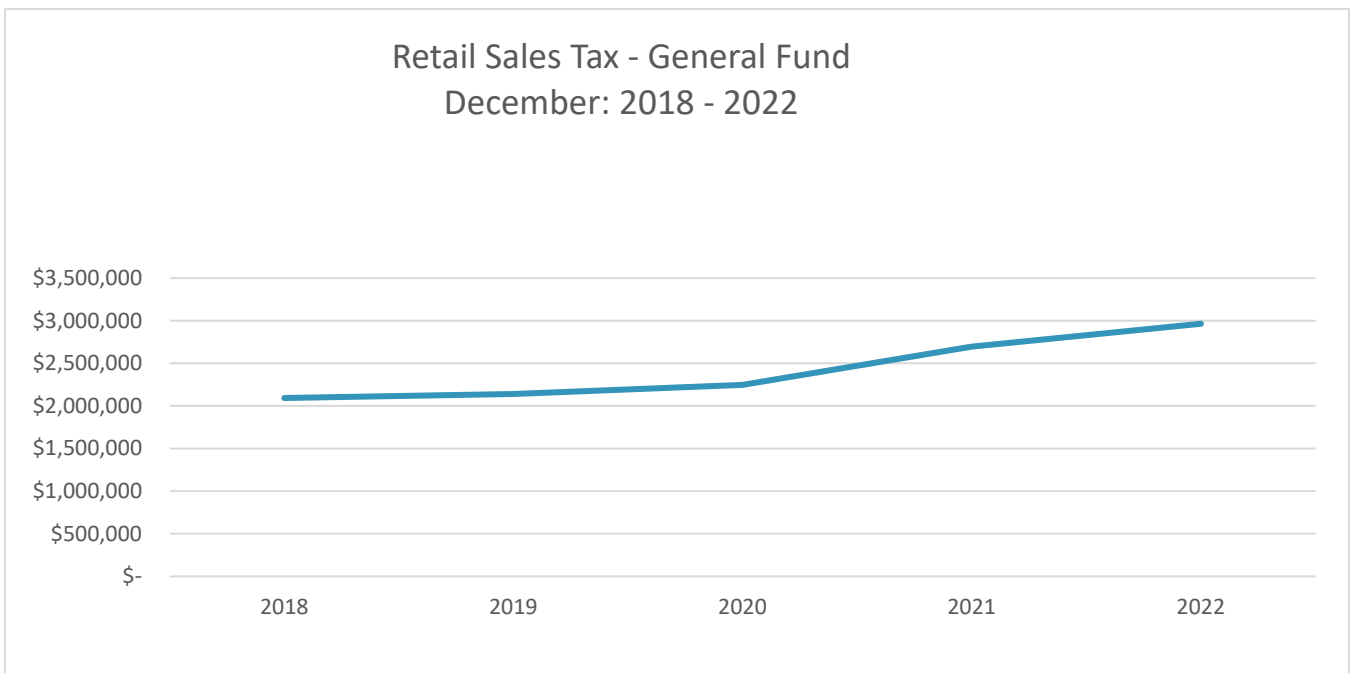
**NAICS - December 2022**



**Sales and Use Tax Revenues for December 2022  
(November Filing Period)**

**Retail Sales Tax - General Fund**

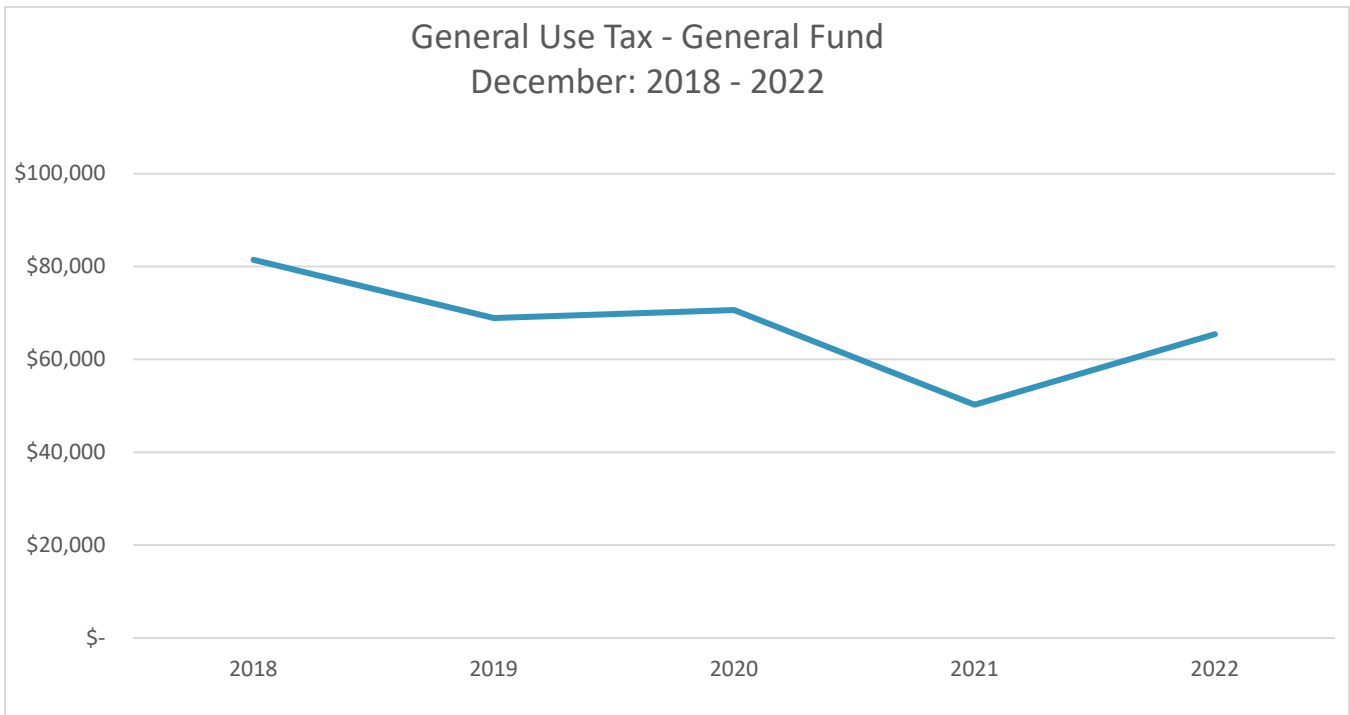
	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	\$	4,699,789	25.37%
Feb	\$	2,042,580	\$	2,102,509	\$	2,129,380	\$	2,243,614	\$	2,574,343	14.74%
Mar	\$	1,757,717	\$	1,919,958	\$	1,853,086	\$	2,072,372	\$	2,573,621	24.19%
Apr	\$	2,618,715	\$	2,669,311	\$	2,331,844	\$	3,168,973	\$	3,518,254	11.02%
May	\$	2,194,168	\$	2,337,502	\$	1,753,173	\$	2,509,024	\$	2,529,329	0.81%
June	\$	2,285,872	\$	2,308,593	\$	2,084,197	\$	2,629,480	\$	3,289,136	25.09%
Jul	\$	2,735,229	\$	2,934,241	\$	2,989,524	\$	3,523,110	\$	4,014,397	13.94%
Aug	\$	2,375,024	\$	2,423,481	\$	2,254,442	\$	2,768,978	\$	3,060,975	10.55%
Sep	\$	2,191,357	\$	2,335,351	\$	2,167,441	\$	2,716,503	\$	3,024,115	11.32%
Oct	\$	2,716,828	\$	2,877,411	\$	2,790,610	\$	3,671,720	\$	3,939,467	7.29%
Nov	\$	2,284,171	\$	2,315,947	\$	2,363,420	\$	3,026,954	\$	3,147,406	3.98%
Dec	\$	2,093,441	\$	2,140,666	\$	2,247,457	\$	2,695,430	\$	2,961,733	9.88%
<b>YTD Total</b>	<b>\$</b>	<b>28,698,756</b>	<b>\$</b>	<b>29,815,643</b>	<b>\$</b>	<b>28,841,331</b>	<b>\$</b>	<b>34,775,033</b>	<b>\$</b>	<b>39,332,565</b>	<b>13.11%</b>





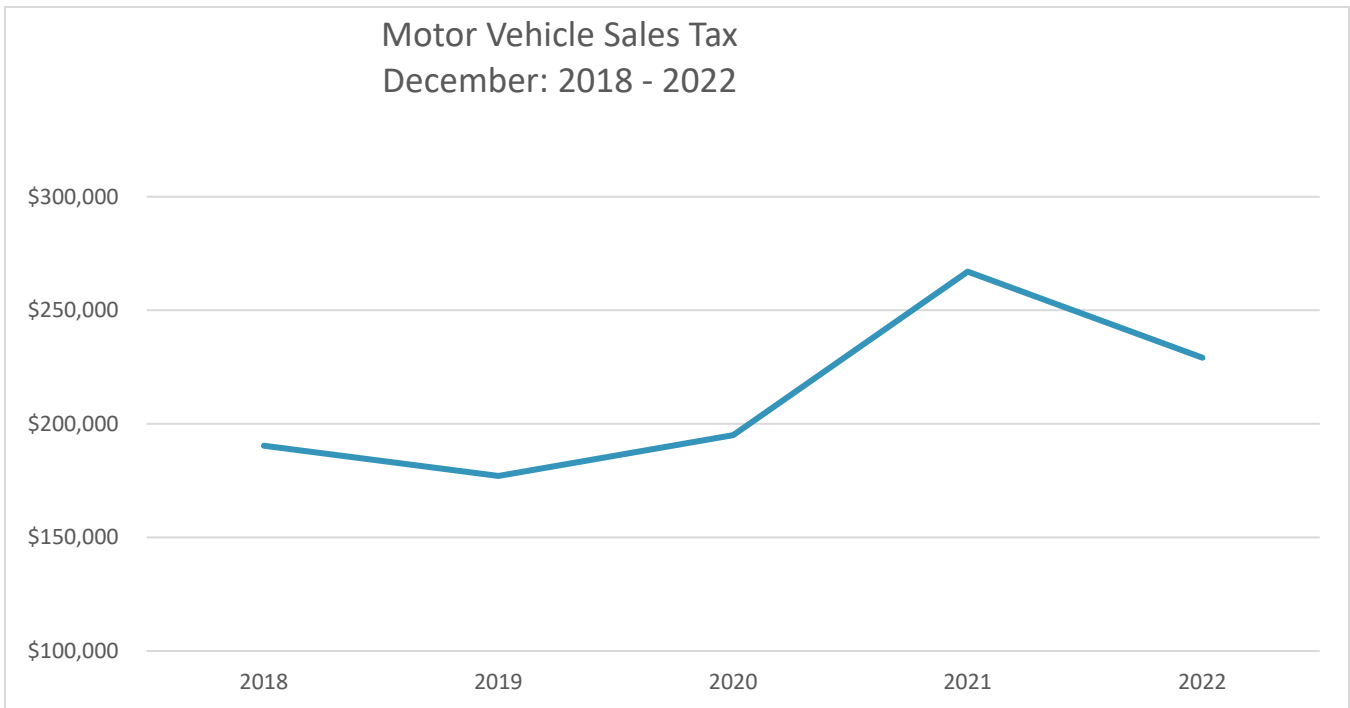
**General Use Tax - General Fund**

		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>% Over(Under) Previous Year</b>
<b>Jan</b>	\$	300,586	\$ 305,592	\$ 353,871	\$ 235,971	\$ 267,060	13.17%
<b>Feb</b>	\$	244,152	\$ 245,014	\$ 57,270	\$ 107,411	\$ 131,974	22.87%
<b>Mar</b>	\$	45,818	\$ 216,146	\$ 84,082	\$ 123,701	\$ 74,321	-39.92%
<b>Apr</b>	\$	168,105	\$ 214,415	\$ 82,690	\$ 91,078	\$ 122,262	34.24%
<b>May</b>	\$	181,455	\$ 55,965	\$ 44,583	\$ 77,082	\$ 62,223	-19.28%
<b>Jun</b>	\$	133,400	\$ 66,304	\$ 76,121	\$ 37,058	\$ 83,970	126.59%
<b>Jul</b>	\$	146,384	\$ 134,036	\$ 107,466	\$ 113,023	\$ 153,755	36.04%
<b>Aug</b>	\$	89,275	\$ 195,341	\$ 104,039	\$ 72,899	\$ 51,245	-29.71%
<b>Sep</b>	\$	111,084	\$ 68,122	\$ 79,105	\$ 73,952	\$ 113,825	53.92%
<b>Oct</b>	\$	116,494	\$ 170,398	\$ 158,687	\$ 151,700	\$ 133,748	-11.83%
<b>Nov</b>	\$	94,437	\$ 122,564	\$ 74,351	\$ 126,814	\$ 84,043	-33.73%
<b>Dec</b>	\$	81,457	\$ 68,890	\$ 70,621	\$ 50,244	\$ 65,429	30.22%
<b>YTD Total</b>	\$	<b>1,712,646</b>	\$ <b>1,862,789</b>	\$ <b>1,292,884</b>	\$ <b>1,260,933</b>	\$ <b>1,343,855</b>	6.58%



**Motor Vehicles Sales Tax - General Fund**

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	171,716	\$	265,667	\$	230,784	\$	234,540	\$	251,266	7.13%
Feb	\$	219,743	\$	178,221	\$	245,434	\$	231,482	\$	250,648	8.28%
Mar	\$	181,305	\$	170,884	\$	189,739	\$	176,969	\$	285,936	61.57%
Apr	\$	223,326	\$	188,914	\$	128,498	\$	256,418	\$	291,587	13.72%
May	\$	223,445	\$	254,847	\$	141,362	\$	243,853	\$	257,081	5.42%
Jun	\$	208,257	\$	221,066	\$	104,010	\$	297,421	\$	219,902	-26.06%
Jul	\$	194,183	\$	211,933	\$	215,149	\$	301,968	\$	266,100	-11.88%
Aug	\$	230,833	\$	228,190	\$	220,763	\$	274,705	\$	266,429	-3.01%
Sep	\$	200,232	\$	263,073	\$	241,419	\$	325,000	\$	248,427	-23.56%
Oct	\$	175,714	\$	187,700	\$	291,877	\$	234,181	\$	258,222	10.27%
Nov	\$	246,022	\$	213,106	\$	283,926	\$	270,781	\$	288,246	6.45%
Dec	\$	190,390	\$	177,069	\$	194,980	\$	267,033	\$	229,113	-14.20%
<b>YTD Total</b>	<b>\$</b>	<b>2,465,166</b>	<b>\$</b>	<b>2,560,668</b>	<b>\$</b>	<b>2,487,940</b>	<b>\$</b>	<b>3,114,352</b>	<b>\$</b>	<b>3,112,956</b>	<b>-0.04%</b>



**Building Use Tax - Capital Projects Fund**

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	74,220	\$	67,084	\$	148,259	\$	181,172	\$	33,009	-81.78%
Feb	\$	113,758	\$	282,498	\$	119,344	\$	74,461	\$	51,328	-31.07%
Mar	\$	118,006	\$	53,536	\$	70,541	\$	84,061	\$	100,499	19.55%
Apr	\$	215,873	\$	216,396	\$	239,204	\$	96,500	\$	55,622	-42.36%
May	\$	35,561	\$	271,609	\$	42,430	\$	55,287	\$	142,649	158.02%
Jun	\$	39,023	\$	217,245	\$	91,675	\$	211,214	\$	102,708	-51.37%
Jul	\$	49,308	\$	110,643	\$	76,644	\$	394,193	\$	78,290	-80.14%
Aug	\$	437,181	\$	63,265	\$	116,646	\$	221,733	\$	82,769	-62.67%
Sep	\$	57,699	\$	118,146	\$	76,299	\$	106,169	\$	139,391	31.29%
Oct	\$	135,067	\$	84,435	\$	59,517	\$	87,441	\$	122,630	40.24%
Nov	\$	68,698	\$	102,395	\$	128,891	\$	94,311	\$	113,446	20.29%
Dec	\$	50,947	\$	60,089	\$	36,123	\$	78,977	\$	65,194	-17.45%
<b>YTD Total</b>	<b>\$</b>	<b>1,344,393</b>	<b>\$</b>	<b>1,587,252</b>	<b>\$</b>	<b>1,169,451</b>	<b>\$</b>	<b>1,606,541</b>	<b>\$</b>	<b>1,087,536</b>	<b>-32.31%</b>

