

## Tech Memo 3. Tax Revenue Analysis

### 3.1. Introduction and Summary Results

This section of the Colorado Aviation Economic Impact Study (CEIS) estimates annual tax revenues that state and local governments realized from direct activity at commercial service and general aviation airports and from the first-round spending by visitors. As with other aspects of economic impact, multiple rounds of spending (supplier sales and income re-spending) result in additional revenues to the tax base.

In 2018, Colorado airports and airport-supported activities contributed an estimated \$1.8 billion in sales and state income tax revenues. This contribution is up substantially from the 2013 aviation economic impact study which estimated direct tax revenues in these categories at \$1.2 billion. The changes in tax revenues are attributable to a combination of factors that include:

- Exceptional growth at Denver International Airport and many of the other commercial service airports in terms of passenger activity, visitor spending, and tenant activity
- Increases in local sales tax rates
- Inflation in average wages subject to state income taxes
- A larger proportion of received wages after social security benefits that are taxable (0.83 percent in 2012 versus 0.86 percent in 2018)
- Reductions to estimates of general aviation (GA) visitor activity caused by refinements to the methodology that distinguished transient visitors from the whole category of itinerant traffic (which can also include local passengers)

Tech Memo 3 is organized to provide a discussion of:

- Taxable aviation activity
- Relevant taxes
- Results of the analysis

### 3.2. Taxable Aviation Activity

Taxable aviation activity comes from a wide variety of sources. For example, when a pilot purchases fuel for an aircraft, the fuel is subject to aviation fuel taxes. On-airport concessions collect sales taxes for food or goods sold directly to customers. Rental car companies also charge sales tax on rentals (in addition to other fees). Supplies purchased by on-airport businesses for products they are making or for resale to customers are sales tax exempt.

This study also estimates purchases of goods and services off-airport by visitors that arrive by air at Colorado airports. Visitor expenditures are the largest single category of aviation activity that generates tax revenues to state and local governments. These activities include lodging, restaurants, entertainment, local transportation, and retail sales off-airport.

Another significant component of direct tax generation is income and sales tax generated by employees that work either on the airport or at establishments in communities frequented by visitors who arrived by air.

Figure 3.1 summarizes the most important aviation activities that contribute to state and local tax basis and that are included in this analysis.

**Figure 3.1. Aviation Activities Subject to Taxes**



Source: KRAMER aerotek inc., 2020

### 3.3. Relevant Taxes

For this tax analysis, four types of taxes come into play with on-airport and visitor activities:

- Aviation fuel tax
- Sales and use tax
- Lodging tax
- State income tax

There are other taxes such as corporate tax, property taxes, and federal income taxes that were not included in the statewide analysis.

#### 3.3.1. Aviation Fuel Taxes

The following section details state aviation taxes specific to fuel flowage at Colorado airports. Per section 18 of Title X of the Colorado State Constitution, and C.R.S. 43-10-109, 100% of aviation fuel tax revenues are credited to the aviation fund exclusively for aviation uses.

##### 3.3.1.1. Overview of Aviation Fuel Taxes

Aviation fuel taxes in Colorado include an excise tax and a sales tax as follows:

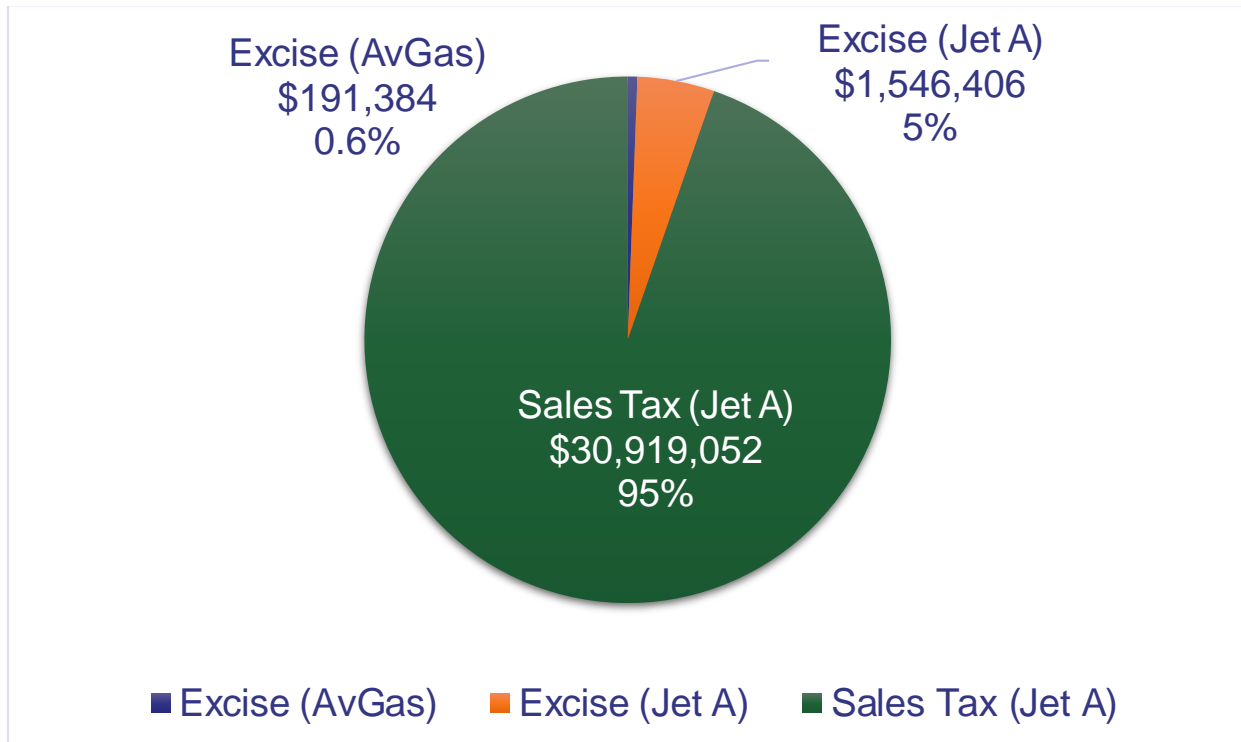
- Excise Tax on AvGas - 6 cents per gallon
- Excise Tax on jet fuel for private aircraft - 4 cents per gallon
- Sales Tax on jet fuel for both private aircraft and commercial aircraft - 2.9 percent of the purchase value

Excise tax receipts directly correlate with gallons of fuel sold; sales tax receipts fluctuate with the price of fuel and the amount of fuel purchased. Of the two taxes, sales tax on jet fuel is the largest revenue source, representing approximately 95 percent of fuel tax receipts, with Denver International Airport (DEN) generating most of the sales tax on fuel purchased for commercial operations.

3.3.1.2. Statewide Aviation Fuel Sales and Tax Revenues

Figure 3.2 shows the revenue collected by tax source in fiscal year (FY) 2019 which began on July 1, 2018 and ended on June 30, 2019. In this FY, a total of \$32.7 million in aviation fuel tax revenues were collected.

Figure 3.2. Aviation Fuel Tax Revenues, FY 2019



Sources: CDOT Division of Aeronautics, KRAMER aerotek inc. , 2020

Table 3.1, Table 3.2, and Table 3.3 show aviation fuel gallons sold, tax revenues received, and disbursements to airports of tax revenues from FY 2015 to FY 2019. Looking at trends, it is best to view the data over multiple years. Tax revenues received and gallons sold do show year-to-year fluctuations because of changes in fuel prices, incomplete airport filings in relation to reporting both gallons sold and tax payments in the same time period, and vendors reconciling prior under or overpaid filings.

Table 3.1. Gallons of Aviation Fuel Sold as Reported to CDOT

	Gallons Sold			Total
	Excise (AvGas)	Excise (Jet A)	Sales Tax (Jet A)	
FY 15	2,651,404	26,104,004	494,417,918	523,173,326
FY 16	2,902,324	34,738,039	456,412,200	494,052,563
FY 17	2,752,901	31,981,979	532,716,231	567,451,111
FY 18	3,398,353	40,469,562	536,879,768	580,747,683
FY 19	3,189,736	38,660,161	625,096,130	666,946,027

Sources: CDOT Division of Aeronautics, KRAMER aerotek inc. , 2020

Table 3.2. Aviation Fuel Tax Revenues Received

Revenues Collected				
	Excise (AvGas)	Excise (Jet A)	Sales Tax (Jet A)	Total
FY15	\$159,084	\$1,044,160	\$29,966,670	\$31,169,914
FY16	\$174,139	\$1,389,522	\$16,412,583	\$17,976,244
FY17	\$165,174	\$1,279,279	\$18,819,602	\$20,264,055
FY18	\$203,901	\$1,618,782	\$22,936,795	\$24,759,478
FY19	\$191,384	\$1,546,406	\$30,919,052	\$32,656,842

Sources: CDOT Division of Aeronautics, KRAMER aerotek inc., 2020

Table 3.3. Fuel Tax Revenues Disbursed to Airports

Revenues Disbursed				
	Excise (AvGas)	Excise (Jet A)	Sales Tax (Jet A)	Total
FY15	\$106,056	\$1,044,160	\$19,478,336	\$20,628,552
FY16	\$116,093	\$1,389,522	\$10,668,179	\$12,173,793
FY17	\$110,116	\$1,279,279	\$12,281,356	\$13,670,752
FY18	\$135,934	\$1,618,782	\$14,928,598	\$16,683,315
FY19	\$127,589	\$1,546,406	\$20,097,384	\$21,771,379

Sources: CDOT Division of Aeronautics, KRAMER aerotek inc., 2020

3.3.1.3. Top Airports for Fuel Tax Revenues

Figure 3.3 shows the top five airport revenue generators for each category of fuel tax. Table 3.4 shows the top Colorado airports in terms of fuel sales and aviation fuel tax generation. It is noteworthy that these 9 airports generate 99 percent of total fuel sales and of tax revenues, although AvGas fuel sales are far less concentrated within this group.

Figure 3.3. Top Five Airports for Aviation Fuel Tax Revenues, FY 2019

AvGas Excise Tax	Jet A Private Aircraft Excise and Sales Tax	Total Fuel Taxes Collected
<ul style="list-style-type: none"> <li>•Centennial (APA)</li> <li>•Rocky Mountain Metropolitan (BJC)</li> <li>•Pueblo (PUB)</li> <li>•Colorado Air and Space Port (CFO)</li> <li>•Grand Junction (GJT)</li> </ul>	<ul style="list-style-type: none"> <li>•Centennial (APA)</li> <li>•Aspen (ASE)</li> <li>•Colorado Springs (COS)</li> <li>•Eagle (EGE)</li> <li>•Rocky Mountain Metropolitan (BJC)</li> </ul>	<ul style="list-style-type: none"> <li>•Denver International (DEN)</li> <li>•Centennial (APA)</li> <li>•Colorado Springs (COS)</li> <li>•Aspen (ASE)</li> <li>•Eagle (EGE)</li> </ul>

Sources: CDOT Division of Aeronautics, KRAMER aerotek inc., 2020

Table 3.4. Top Colorado Airports for Aviation Fuel Tax Revenues, FY 2019

Rank	Airport	AvGas Excise Tax		Jet A Excise Tax		Jet A Sales Tax		Total	
		Gallons	Tax Revenues	Gallons	Tax Revenues	Gallons	Tax Revenues	Gallons	Tax Revenues
1	Denver International	-	\$0	2,799,267	\$111,971	532,839,519	\$25,648,432	535,638,786	\$25,760,402
2	Centennial	670,256	\$40,215	12,367,931	\$494,717	21,284,271	\$1,215,970	34,322,458	\$1,750,903
3	Colorado Springs Municipal	135,872	\$8,152	3,695,930	\$147,837	15,125,524	\$864,121	18,957,326	\$1,020,111
4	Aspen-Pitkin County	23,607	\$1,416	3,797,277	\$151,891	12,119,141	\$692,367	15,940,025	\$845,674
5	Eagle County Regional	51,226	\$3,074	3,394,973	\$135,799	9,665,905	\$552,213	13,112,104	\$691,086
6	Rocky Mountain Metropolitan	360,148	\$21,609	3,204,252	\$128,170	5,626,060	\$321,417	9,190,459	\$471,196
7	Grand Junction Regional	161,261	\$9,676	896,335	\$35,853	5,115,232	\$292,233	6,172,828	\$337,762
8	Montrose Regional	58,615	\$3,517	703,825	\$28,153	4,119,334	\$235,338	4,881,774	\$267,007
9	Yampa Valley	11,393	\$684	864,545	\$34,582	3,326,915	\$190,067	4,202,853	\$225,332
10	Garfield County Regional	25,993	\$1,560	1,537,446	\$61,498	2,205,606	\$145,131	3,769,045	\$208,188
11	Durango-La Plata County	85,079	\$5,105	575,339	\$23,014	2,648,196	\$151,291	3,308,613	\$179,410
12	Telluride Regional	31,045	\$1,863	492,788	\$19,712	2,205,606	\$126,006	2,729,439	\$147,580
13	Pueblo Memorial	256,444	\$15,387	743,855	\$29,754	1,664,094	\$95,070	2,664,392	\$140,210
14	Northern Colorado Regional	78,244	\$4,695	821,037	\$32,841	1,751,986	\$100,091	2,651,266	\$137,627
15	Gunnison-Crested Butte Regional	23,745	\$1,425	354,741	\$14,190	1,136,682	\$64,939	1,515,167	\$80,553
	<b>Subtotal</b>	<b>1,972,928</b>	<b>\$118,376</b>	<b>36,249,539</b>	<b>\$1,449,982</b>	<b>620,834,069</b>	<b>\$30,694,685</b>	<b>659,056,536</b>	<b>\$32,263,042</b>
	<b>Total Colorado</b>	<b>3,189,736</b>	<b>\$191,384</b>	<b>38,660,161</b>	<b>\$1,546,406</b>	<b>625,096,130</b>	<b>\$30,909,052</b>	<b>666,946,027</b>	<b>\$32,656,842</b>
	<b>Top 15 Airports</b>	<b>62%</b>	<b>62%</b>	<b>94%</b>	<b>94%</b>	<b>99%</b>	<b>99%</b>	<b>99%</b>	<b>99%</b>

Sources: CDOT Division of Aeronautics, KRAMER aerotek, Inc., 2020

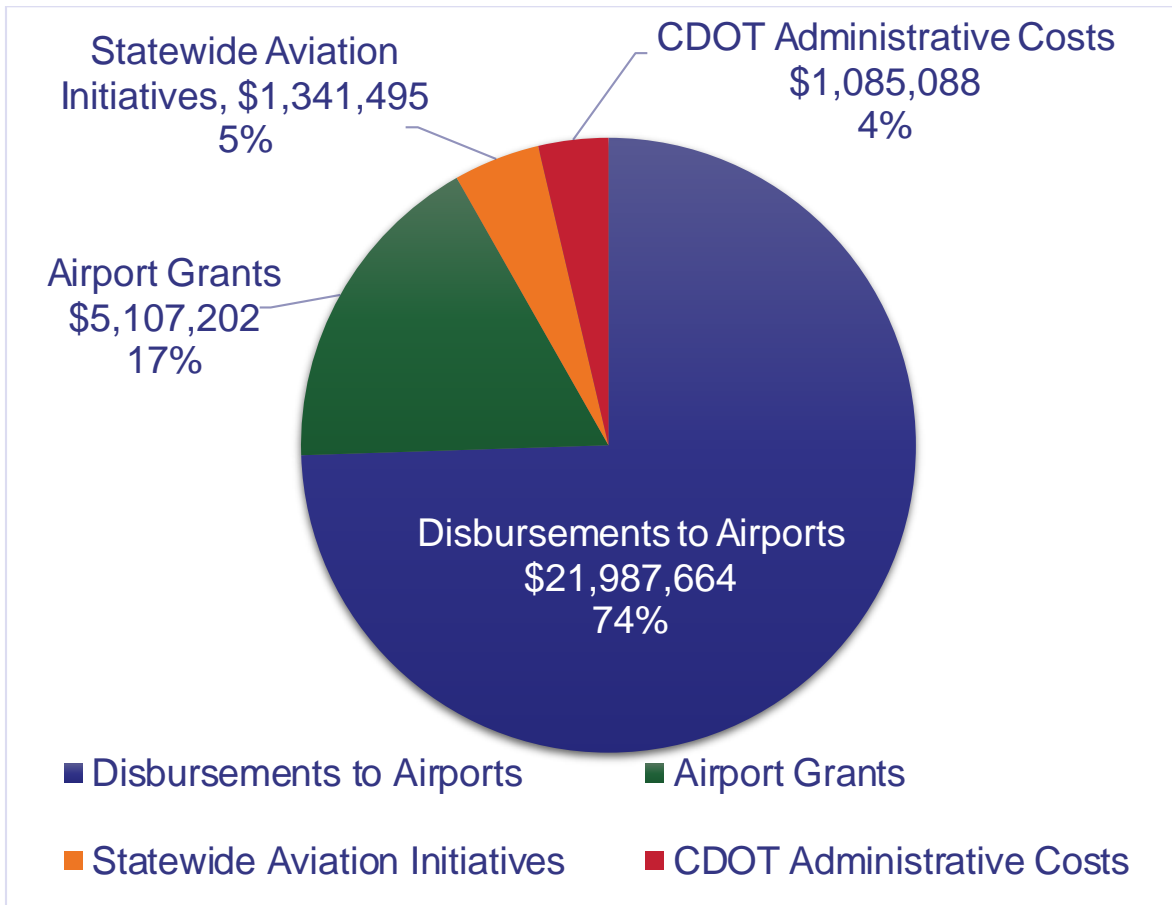
### 3.3.1.4. Use of Fuel Tax Revenues

Aviation fuel tax revenues help to support all airports in Colorado. Pursuant to Colorado Revised Statutes (CRS), CRS 43-10-109 and CRS 43-10-110, each different aviation fuel tax has its own distribution requirements as follows.

- Sales tax on jet fuel (2.9 percent of fuel price)
  - 65 percent of fuel tax revenues go back to the airports where the fuel was sold
  - 32.5 percent goes to the Aviation Fund which supports the Colorado Discretionary Aviation Grant Program (CDAG) as well as various statewide aviation initiatives. These programs support maintenance, capital equipment, and developmental needs of Colorado's eligible 66 public-use airports.
  - 2.5 percent supports administration of the CDOT Division of Aeronautics. This percentage varies based on revenues and is statutorily capped at 5% of the previous fiscal year's gross revenue.
- Excise tax on business jet fuel (4 cents per gallon)
  - 100 percent goes back to the airports where the fuel was sold
- Excise tax on Avgas (6 cents per gallon)
  - 4 cents per gallon goes back to the airports where the fuel was sold
  - 2 cents per gallon goes to the Aviation Fund

Because airport projects are often are completed over multiple years, CDOT Division of Aeronautics does not necessarily disburse 100 percent of annual aviation fuel tax revenues in a particular year. **Figure 3.4** shows the use of aviation fuel tax revenues in FY 2019.

Figure 3.4. Uses of Aviation Fuel Tax Revenues, FY 2019



Sources: CDOT Division of Aeronautics, KRAMER aerotek inc., 2020

### 3.3.2. Sales and Use Taxes

Sales taxes are a key component of aviation-related taxes. Jet fuel purchases are one of the largest contributors to state sales tax revenues, accounting for \$32.6 million in FY 2019. Other notable contributors include visitor expenditures (e.g. lodging, food, retail, rental cars), on-airport businesses, construction companies, and aviation-related employees who make retail purchases that are subject to Colorado sales tax.

#### 3.3.2.1. Structure of Colorado’s Sales and Use Taxes

Sales taxes are levied at the state, county, and local levels. Total sales tax rates are the sum of applicable sales taxes for the jurisdiction where the purchase takes place. For example, a retail purchase in Colorado Springs would include the following sales tax components:

State of Colorado	2.90%
El Paso County	1.23%
City of Colorado Springs	3.12%
Pikes Peak Rural Transportation Authority (RTA)	<u>1.00%</u>
<b>Total Sales Tax</b>	<b>8.25%</b>



Because sales tax rates are primarily set by local governments, sales taxes vary throughout the state. For example, in Springfield the sales tax rate is 4.9 percent; in Aspen, it's 9.3 percent. If state sales taxes were the only consideration, Colorado has one of the lowest sales taxes in the country. However, when taking local sales taxes also into consideration, Colorado ranks 16<sup>th</sup> according to the Tax Foundation. Some states such as Washington have high sales taxes but no income tax. Oregon is the opposite with no sales tax, but high-income tax rates. **Table 3.5** compares average combined sales tax rates for all the states.

**Table 3.5. State and Local Sales Tax Rates as of January 1, 2019**

Rank	State	State Tax Rate	Avg. Local Tax Rate (a)	Combined Rate
1	Tennessee	7.0%	2.5%	9.5%
2	Alabama	4.0%	5.1%	9.1%
3	Louisiana	4.5%	5.0%	9.4%
4	Arkansas	6.5%	2.9%	9.4%
5	Washington	6.5%	2.7%	9.2%
6	Oklahoma	4.5%	4.4%	8.9%
7	Illinois	6.3%	2.5%	8.7%
8	Kansas	6.5%	2.2%	8.7%
9	California (b)	7.3%	1.3%	8.6%
10	New York	4.0%	4.5%	8.5%
11	Arizona	5.6%	2.8%	8.4%
12	Texas	6.3%	1.9%	8.2%
13	Nevada	6.9%	1.3%	8.1%
14	Missouri	4.2%	3.9%	8.1%
15	New Mexico (c)	5.1%	2.7%	7.8%
16	<b>Colorado</b>	<b>2.9%</b>	<b>4.7%</b>	<b>7.6%</b>
17	South Carolina	6.0%	1.4%	7.4%
18	Minnesota	6.9%	0.6%	7.4%
19	Georgia	4.0%	3.3%	7.3%
20	Ohio	5.8%	1.4%	7.2%
21	Mississippi	7.0%	0.1%	7.1%
22	Florida	6.0%	1.0%	7.0%
23	Indiana	7.0%	0.0%	7.0%
24	Rhode Island	7.0%	0.0%	7.0%
25	North Carolina	4.8%	2.2%	7.0%
26	Utah (b)	6.0%	1.0%	6.9%
27	Nebraska	5.5%	1.4%	6.9%
28	North Dakota	5.0%	1.8%	6.8%
29	Iowa	6.0%	0.8%	6.8%
30	New Jersey (e)	6.6%	0.0%	6.6%
31	South Dakota (c)	4.5%	1.9%	6.4%
32	West Virginia	6.0%	0.4%	6.4%
33	Connecticut	6.4%	0.0%	6.4%
34	Pennsylvania	6.0%	0.3%	6.3%
35	Massachusetts	6.3%	0.0%	6.3%





Rank	State	State Tax Rate	Avg. Local Tax Rate (a)	Combined Rate
36	Vermont	6.0%	0.2%	6.2%
37	Idaho	6.0%	0.0%	6.0%
38	Kentucky	6.0%	0.0%	6.0%
39	Maryland	6.0%	0.0%	6.0%
40	Michigan	6.0%	0.0%	6.0%
41	District of Columbia	6.0%	0.0%	6.0%
42	Virginia (b)	5.3%	0.3%	5.6%
43	Maine	5.5%	0.0%	5.5%
44	Wisconsin	5.0%	0.4%	5.4%
45	Wyoming	4.0%	1.4%	5.4%
46	Hawaii (c)	4.0%	0.4%	4.4%
47	Alaska	--	1.4%	1.4%
48	Delaware	--	0.0%	0.0%
49	Montana (d)	--	0.0%	0.0%
50	New Hampshire	--	0.0%	0.0%
51	Oregon	--	0.0%	0.0%

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(c) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

(d) Special taxes in local resort areas are not counted here.

(e) Certain jurisdictions are not subject to statewide sales tax rates and collect a local rate of 3.3125%. New Jersey's local score is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Sources: Sales Tax Clearinghouse; Tax Foundation calculations, 2020

### 3.3.2.2. Aviation Sales Tax Exemptions

In Colorado, there are several exemptions to sales taxes for certain aviation activities. These sales tax exemptions include:

- The manufacture of aircraft
- The sale of aircraft for commercial interstate commerce
- The sale of new or used aircraft to a person who is not a resident of the state. The aircraft must be removed from Colorado within 120 days after the sale and not be in the state for more than 73 days in any three calendar years
- Aircraft parts that are permanently affixed to an aircraft or attached as a component; otherwise the price of parts is taxable; labor is exempt when separately stated on the invoice
- Colorado has no aircraft registration fee or pilot registration fee

### 3.3.2.3. Lodging Taxes

Lodging taxes are a specific type of sales tax that local jurisdictions establish and then add to regular sales taxes for the use of hotels, motels, and other accommodations rented for less than 30 consecutive days. The philosophy behind a lodging tax is they help offset the cost of services provided to visitors versus residents and thus distributes more equally the tax burden across various

users of public services. Lodging is a large air visitor expenditure within the state and generator of tax revenues. Not every community imposes a lodging tax, but for destination cities such as Denver, Aspen, Telluride or Gunnison, the lodging tax can help to support visitors, air service development, and promote the areas. Lodging tax rates vary. For example, in Denver, the lodging tax is 14.85 percent; in Aspen, 11.3 percent; and in Telluride, 12.65 percent.

#### 3.3.2.4. Other Sales Taxes

Car rentals, as well as food and beverages, are also subject to sales taxes both on and off airports. From the state's perspective, the sales tax rates remain the same at 2.9 percent, but many local jurisdictions will approve additional sales taxes to specific purchases such as car rentals or restaurant expenditures.

#### 3.3.3. Colorado Income Tax

Colorado income tax is the other tax included in this analysis. All wages earned by people with jobs at Colorado airports, at off-airport air cargo facilities, and at visitor establishments are required to pay state income taxes.

This tax is Colorado's largest source of revenue. It was originally set up as a graduated tax (in 1937), but in 1987, the state legislature enacted a single, flat tax of 4.63 percent applied across all income brackets.

### 3.4. Aviation Tax Impacts

The section below summarizes aviation tax impacts as they relate to Colorado airports.

#### 3.4.1. Overview of the Methodology

As described in **Tech Memo 2**, aviation economic impact studies estimate the number of jobs, payroll, value added, and business revenues generated by different groups engaged directly in aviation activity or in visitor services. These direct estimates are the building blocks of the tax analysis. To complete the tax analysis, each impacted group was considered separately:

- On Airport
  - Airport administration
  - Airport tenants
  - Construction and capital improvements
- Off Airport
  - Commercial air visitor spending
  - General aviation visitor spending
  - Air cargo

A bottom-up methodology was adopted to estimate tax impacts for each impacted group at each airport. **Table 3.6** shows which taxes applied. As noted previously, the tax analysis was limited to direct impacts and to sales tax, as well as to state income tax. There are other Colorado and local taxes, notably property tax and corporate taxes that would add to tax revenues generated by



aviation activity, but these were not included here because of the complexity of allocating these tax impacts to specific regions.

**Table 3.6. Direct Taxes Estimated for Aviation Activity**

Group	State/Local Sales Taxes	Colorado Income Tax
<b>Government</b>		
Airport Administration	Exempt	
Airport Employees	X	X
Military	Exempt	
<b>Companies</b>		
Airport Tenants	X	
Tenant Employees	X	X
Construction Companies	X	
Construction Employees	X	X
<b>Visitors &amp; Visitor Support</b>		
General Aviation (GA) Visitors	X	
Commercial Service (CS) Visitors	X	
Visitor Support Employees	X	X
<b>Off-Airport Air Cargo</b>		
Domestic Outbound	X	X
International Exports	X	X

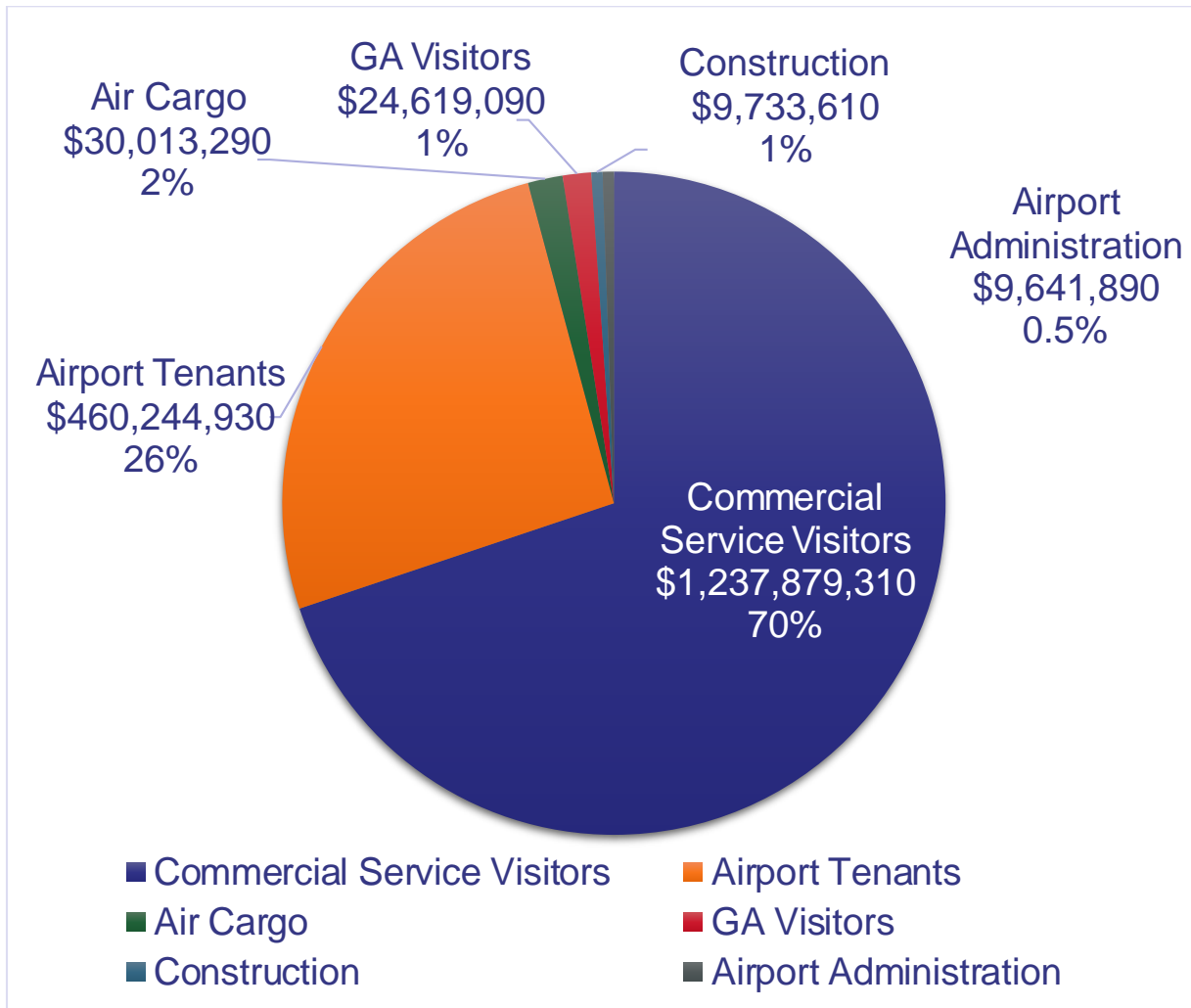
Source: KRAMER aerotek inc., 2020

Actual local and state tax rates were applied to estimated business revenues for on-airport tenants and to estimated visitor expenditures based on survey data developed for this study. Sales tax rates for construction activity, air cargo, and local transportation were provided by IMPLAN. Effective income tax rates applied to employee wages (by income brackets) came directly from the Colorado Department of Revenue, *2018 Tax Profile and Expenditure Report*.

### 3.4.2. Tax Analysis Findings

Considering sales tax and state income tax revenues, direct aviation activity in Colorado contributed \$1.8 billion in tax revenues in 2018. If multiplier effects, corporate taxes, and property taxes were included, estimates of aviation’s contributions to Colorado’s tax base would be substantially larger. Most tax revenues come directly from air visitor expenditures for lodging, shopping, food, and entertainment once they leave the airport. In addition, visitors spend money at airports. These taxable events are reported by airport tenants. Together, visitor expenditures and airport tenants account for 96.5 percent of all aviation-related tax revenue as shown in **Figure 3.5**.

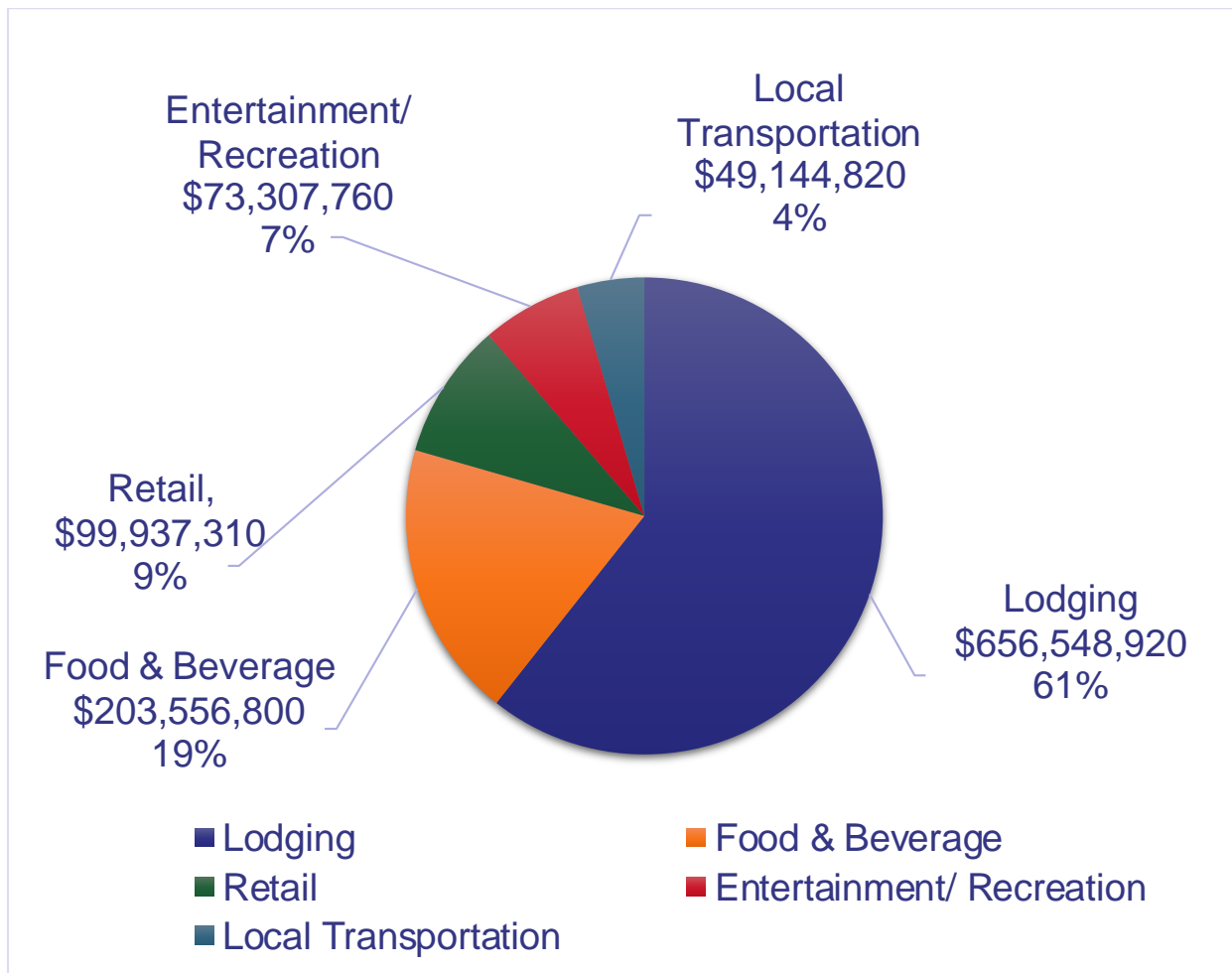
Figure 3.5. Total Direct Aviation Tax Revenues by Contributing Groups, 2018



Source: KRAMER aerotek inc., 2020

takes a closer look at off-airport tax revenues from visitor expenditures. By far, lodging sales taxes bring in the largest amount of tax revenue; a significant component of this goes to local jurisdictions to support visitor activities and marketing. Food and beverage tax receipts are the second largest contributor (19 percent), followed by entertainment and recreation including skiing. In total, air visitor expenditures off-airport bring in approximately \$1.1 billion in sales tax revenues.

Figure 3.6. Off-Airport Visitor Tax Generation, 2018



Source: KRAMER aerotek inc., 2020

Figure 3.7 separates DEN from other commercial service airports, GA airports, and off-airport air cargo activity. Since the last aviation economic impact study in 2012, tax revenue generating activity at DEN has grown and has become more concentrated in the state. DEN now accounts for 83 percent of all estimated aviation taxes. Other commercial service (CS) airports contribute an addition 12 percent, GA airports 3 percent, and off-airport air cargo, 2 percent.

provides a more detailed look at sales tax and state income tax generation by each airport group and by activity. Individual airport data is presented in **Table 3.8** through **Table 3.11**.

Figure 3.7. Sales and Income Tax Generation by DEN and Other Colorado Airports, 2018



Source: KRAMER aerotek inc., 2020

**Table 3.7. Summary of Estimated Tax Revenues by Airport Group and By Activity, 2018**

Airports				
Taxes Revenues from:	Denver International	Other Commercial	General Aviation	Total
<b>Sales and Use Tax</b>				
Airport Tenants	\$248,582,660	\$20,730,040	\$17,492,840	\$286,805,540
Construction	\$675,080	\$284,420	\$102,550	\$1,062,050
CS Visitor Expenditures	\$941,798,720	\$120,184,490	\$0	\$1,061,983,210
GA Visitor Expenditures	\$426,530	\$9,373,370	\$10,712,500	\$20,512,400
Airport Employee Purchases	\$3,917,650	\$567,190	\$226,750	\$4,711,590
Tenant Employee Purchases	\$55,462,870	\$13,647,200	\$9,586,410	\$78,696,480
Construction Employee Purchases	\$2,739,300	\$1,182,010	\$417,400	\$4,338,710
Air Cargo Employee Purchases*	NA	NA	NA	\$13,222,930
CS Visitor Employee Purchases	\$114,235,680	\$14,820,130	\$0	\$129,055,810
GA Visitor Employee Purchases	\$54,510	\$1,191,280	\$1,730,210	\$2,976,000
<b>Sales Tax Total</b>	<b>\$1,367,893,000</b>	<b>\$181,980,130</b>	<b>\$40,268,660</b>	<b>\$1,603,364,720</b>
<b>Colorado Income Tax</b>				
Airport Employees	\$4,154,600	\$555,510	\$220,190	\$4,930,300
Tenant Employees	\$58,817,480	\$24,795,490	\$11,129,940	\$94,742,910
Construction Employees	\$2,904,990	\$1,019,990	\$407,870	\$4,332,850
Air Cargo Employees*	NA	NA	NA	\$16,790,360
CS Visitor Support Employees	\$39,597,910	\$7,242,380	\$0	\$46,840,290
GA Visitor Support Employees	\$18,890	\$511,540	\$600,260	\$1,130,690
<b>Colorado Income Tax Total</b>	<b>\$105,493,870</b>	<b>\$34,124,910</b>	<b>\$12,358,260</b>	<b>\$168,767,400</b>
<b>Grand Total</b>	<b>\$1,473,386,870</b>	<b>\$216,105,040</b>	<b>\$52,626,920</b>	<b>\$1,772,132,120</b>

Note: Air cargo activities are off-airport and not assigned to a specific airport but represent statewide totals.

Source: KRAMER aerotek inc., 2020

### 3.4.3. Conclusions

This analysis focused on direct sales and state income tax revenues attributable to aviation activity at Colorado airports. In 2018, aviation activity generated an estimated \$1.8 billion in sales tax and state income tax revenues.

Colorado, its counties, and municipalities each benefit from taxes levied on aviation activities. These benefits include state and local taxes levied on visitor and tenant expenditures, fuel taxes, and income and sales taxes paid by over 187,570 (up from 150,000 in 2012) direct employees associated with airports, air cargo, or visitor supported establishments. Taxes collected on aviation fuel help to maintain and improve facilities at Colorado public-use airports and are often used to leverage additional federal funding from the FAA’s Airport Improvement Program (AIP).

DEN, as the state’s largest airport, transfers extensive benefits to the Front Range region in terms of employment, sales, and tax revenues. DEN is responsible for an estimated \$1.5 billion in tax revenues



considered in this study. The other commercial airports contribute \$216 million, and general aviation airports, \$52 million in tax revenues.

**Table 3.8. Local and State Sales Taxes Paid by Companies and Visitors, 2018**

Associated City	Airport Name	FAA ID	Companies		Visitors		Total
			Airport Tenants	Construction	CS Visitors	GA Visitors	
Alamosa	San Luis Valley	ALS	\$288,440	\$1,180	\$156,210	\$108,880	\$554,710
Aspen	Aspen-Pitkin County	ASE	\$2,411,310	\$7,980	\$41,207,530	\$1,726,970	\$45,353,790
Colorado Springs	Colorado Springs Municipal	COS	\$6,469,280	\$187,430	\$22,379,680	\$1,145,530	\$30,181,920
Cortez	Cortez Municipal	CEZ	\$95,340	\$60	\$159,630	\$102,820	\$357,850
Denver	Denver International	DEN	\$248,582,660	\$675,080	\$941,798,720	\$426,530	\$1,191,482,990
Durango	Durango-La Plata County	DRO	\$985,830	\$9,190	\$9,338,640	\$495,380	\$10,829,040
Eagle	Eagle County Regional	EGE	\$2,442,820	\$17,460	\$21,034,020	\$971,160	\$24,465,460
Fort Collins/Loveland	Northern Colorado Regional	FNL	\$924,960	\$1,920	\$0	\$2,138,320	\$3,065,200
Grand Junction	Grand Junction Regional	GJT	\$2,811,780	\$10,260	\$5,798,560	\$798,760	\$9,419,360
Gunnison	Gunnison-Crested Butte Regional	GUC	\$415,650	\$6,580	\$3,375,870	\$344,730	\$4,142,830
Hayden	Yampa Valley Regional	HDN	\$1,378,900	\$13,600	\$7,356,030	\$220,700	\$8,969,230
Montrose	Montrose Regional	MTJ	\$1,419,160	\$13,520	\$9,103,150	\$236,320	\$10,772,150
Pueblo	Pueblo Memorial	PUB	\$805,060	\$5,690	\$151,840	\$346,260	\$1,308,850
Telluride	Telluride Regional	TEX	\$281,510	\$9,550	\$123,330	\$737,540	\$1,151,930
	<b>Total Commercial Service Airport Sales Taxes</b>		<b>\$269,312,700</b>	<b>\$959,500</b>	<b>\$1,061,983,210</b>	<b>\$9,799,900</b>	<b>\$1,342,055,310</b>
Akron	Colorado Plains Regional	AKO	\$158,280	\$750		\$75,260	\$234,290
Blanca	Blanca	05V	\$0	\$0		\$710	\$710
Boulder	Boulder Municipal	BDU	\$312,330	\$200		\$195,050	\$507,580
Brush	Brush Municipal	7V5	\$0	\$0		\$960	\$960
Buena Vista	Central Colorado Regional	AEJ	\$138,940	\$870		\$952,000	\$1,091,810
Burlington	Kit Carson County	ITR	\$0	\$410		\$47,200	\$47,610
Calhan	Calhan	5V4	\$0	\$0		\$4,400	\$4,400
Canon City	Fremont County	1V6	\$45,450	\$410		\$2,890	\$48,750
Center	Leach	1V8	\$3,450	\$0		\$440	\$3,890

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		Companies			Visitors		
Associated City	Airport Name	FAA ID	Airport Tenants	Construction	CS Visitors	GA Visitors	Total
Colorado Springs	Meadow Lake	FLY	\$181,770	\$540		\$296,420	\$478,730
Craig	Craig-Moffat County	CAG	\$93,380	\$300		\$56,290	\$149,970
Crawford	Crawford	99V	\$27,700	\$0		\$2,320	\$30,020
Creede	Mineral County Memorial	C24	\$0	\$200		\$6,000	\$6,200
Del Norte	Astronaut Kent Rominger	RCV	\$64,140	\$210		\$11,540	\$75,890
Delta	Blake Field	AJZ	\$51,450	\$2,410		\$7,890	\$61,750
Delta	Westwinds Airpark	D17	\$19,790	\$30		\$6,390	\$26,210
Denver	Centennial	APA	\$12,269,550	\$15,580		\$4,582,070	\$16,867,200
Denver	Front Range/Colorado Air and Space Port	FTG	\$1,394,000	\$3,040		\$547,870	\$1,944,910
Denver	Rocky Mountain Metropolitan	BJC	\$286,440	\$25,820		\$1,790,390	\$2,102,650
Durango	Animas Airpark	00C	\$62,980	\$350		\$680	\$64,010
Eads	Eads Municipal	9V7	\$0	\$20		\$530	\$550
Erie	Erie Municipal	EIK	\$77,150	\$640		\$224,520	\$302,310
Fort Morgan	Fort Morgan Municipal	FMM	\$11,090	\$2,230		\$57,340	\$70,660
Glenwood Springs	Glenwood Springs Municipal	GWS	\$474,290	\$300		\$59,040	\$533,630
Granby	Granby-Grand County	GNB	\$3,350	\$430		\$5,550	\$9,330
Greeley	Greeley-Weld County	GXY	\$529,390	\$5,330		\$761,140	\$1,295,860
Haxtun	Haxtun Municipal	17V	\$0	\$0		\$190	\$190
Holly	Holly	K08	\$0	\$0		\$1,150	\$1,150
Holyoke	Holyoke Municipal	HEQ	\$0	\$890		\$21,880	\$22,770
Julesburg	Julesburg Municipal	7V8	\$0	\$0		\$450	\$450
Kremmling	McElroy Field	20V	\$10,060	\$210		\$16,730	\$27,000
La Junta	La Junta Municipal	LHX	\$131,460	\$640		\$30,300	\$162,400
La Veta	Cuchara Valley	07V	\$0	\$0		\$10	\$10
Lamar	Lamar Municipal	LAA	\$27,480	\$210		\$11,350	\$39,040
Las Animas	Las Animas - Bent County	7V9	\$0	\$270		\$620	\$890

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		Companies			Visitors		
Associated City	Airport Name	FAA ID	Airport Tenants	Construction	CS Visitors	GA Visitors	Total
Leadville	Lake County	LXV	\$0	\$3,350		\$8,830	\$12,180
Limon	Limon Municipal	LIC	\$0	\$10		\$31,190	\$31,200
Longmont	Vance Brand Municipal	LMO	\$544,860	\$12,230		\$440,270	\$997,360
Meeker	Meeker	EEO	\$7,290	\$540		\$39,270	\$47,100
Monte Vista	Monte Vista Municipal	MVI	\$3,450	\$360		\$8,550	\$12,360
Nuc la	Hopkins Field	AIB	\$0	\$3,110		\$18,890	\$22,000
Pagosa Springs	Stevens Field	PSO	\$25,240	\$3,410		\$15,650	\$44,300
Paonia	North Fork Valley	7V2	\$0	\$0		\$8,710	\$8,710
Rangely	Rangely	4V0	\$32,810	\$150		\$37,040	\$70,000
Rifle	Garfield County Regional	RIL	\$237,710	\$6,650		\$150,840	\$395,200
Saguache	Saguache Municipal	04V	\$0	\$0		\$40	\$40
Salida	Harriet Alexander	ANK	\$44,360	\$550		\$45,980	\$90,890
Springfield	Springfield Municipal	8V7	\$0	\$0		\$3,700	\$3,700
Steamboat Springs	Steamboat Springs-Bob Adams Field	SBS	\$212,110	\$200		\$24,210	\$236,520
Sterling	Sterling Municipal	STK	\$11,090	\$280		\$17,980	\$29,350
Trinidad	Perry Stokes	TAD	\$0	\$5,190		\$16,470	\$21,660
Walden	Walden-Jackson County	33V	\$0	\$0		\$2,450	\$2,450
Walsenburg	Spanish Peaks Airfield	4V1	\$0	\$780		\$8,760	\$9,540
Westcliffe	Silver West	C08	\$0	\$60		\$1,570	\$1,630
Wray	Wray Municipal	2V5	\$0	\$130		\$42,590	\$42,720
Yuma	Yuma Municipal	2V6	\$0	\$3,260		\$11,940	\$15,200
<b>Total General Aviation Airport Sales Taxes</b>			<b>\$17,492,840</b>	<b>\$102,550</b>	<b>\$0</b>	<b>\$10,712,500</b>	<b>\$28,307,890</b>
<b>Grand Total of Sales Taxes</b>			<b>\$286,805,540</b>	<b>\$1,062,050</b>	<b>\$1,061,983,210</b>	<b>\$20,512,400</b>	<b>\$1,370,363,200</b>

Source: KRAMER aerotek inc. 2020

**Table 3.9. Local and State Taxes Paid by Employees at Airport or Visitor Establishments, 2018**

Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo	CS Visitors	GA Visitors	Total
Alamosa	San Luis Valley	ALS	\$4,450	\$94,390	\$4,330	\$0	\$16,140	\$12,940	\$132,250
Aspen	Aspen-Pitkin County	ASE	\$82,410	\$735,350	\$30,010	\$0	\$4,419,230	\$208,410	\$5,475,410
Colorado Springs	Colorado Springs Municipal	COS	\$165,560	\$8,108,540	\$804,360	\$629,660	\$3,149,380	\$152,410	\$13,009,910
Cortez	Cortez Municipal	CEZ	\$3,320	\$40,930	\$210	\$0	\$21,650	\$16,170	\$82,280
Denver	Denver International	DEN	\$3,917,650	\$55,462,870	\$2,739,300	\$12,420,150	\$114,235,680	\$54,510	\$188,830,160
Durango	Durango-La Plata County	DRO	\$34,950	\$361,040	\$36,930	\$28,360	\$1,270,260	\$70,340	\$1,801,880
Eagle	Eagle County Regional	EGE	\$45,220	\$713,240	\$70,850	\$0	\$2,675,920	\$124,670	\$3,629,900
Fort Collins/Loveland	Northern Colorado Regional	FNL	\$16,430	\$371,120	\$7,940	\$0	\$0	\$288,200	\$683,690
Grand Junction	Grand Junction Regional	GJT	\$42,740	\$1,438,760	\$41,280	\$143,220	\$562,500	\$87,200	\$2,315,700
Gunnison	Gunnison-Crested Butte Regional	GUC	\$17,630	\$228,870	\$24,270	\$0	\$405,070	\$42,910	\$718,750
Hayden	Yampa Valley Regional	HDN	\$82,400	\$571,090	\$54,710	\$0	\$1,011,650	\$28,360	\$1,748,210
Montrose	Montrose Regional	MTJ	\$26,430	\$412,960	\$49,880	\$0	\$1,274,630	\$33,860	\$1,797,760
Pueblo	Pueblo Memorial	PUB	\$22,070	\$475,510	\$21,990	\$0	\$0	\$37,580	\$557,150
Telluride	Telluride Regional	TEX	\$23,580	\$95,400	\$35,250	\$0	\$13,700	\$88,230	\$256,160
<b>Total Commercial Service Airport Sales Taxes</b>			<b>\$4,484,840</b>	<b>\$69,110,070</b>	<b>\$3,921,310</b>	<b>\$13,221,390</b>	<b>\$129,055,810</b>	<b>\$1,245,790</b>	<b>\$221,039,210</b>
Akron	Colorado Plains Regional	AKO	\$1,600	\$51,160	\$3,150	\$0		\$13,660	\$69,570
Blanca	Blanca	05V	\$660	\$0	\$0	\$0		\$0	\$660
Boulder	Boulder Municipal	BDU	\$1,510	\$147,570	\$830	\$0		\$28,630	\$178,540
Brush	Brush Municipal	7V5	\$1,600	\$0	\$0	\$0		\$0	\$1,600
Buena Vista	Central Colorado Regional	AEJ	\$4,640	\$30,360	\$3,290	\$0		\$4,990	\$43,280
Burlington	Kit Carson County	ITR	\$2,050	\$9,580	\$1,750	\$0		\$9,570	\$22,950
Calhan	Calhan	5V4	\$1,270	\$1,320	\$0	\$0		\$0	\$2,590
Canon City	Fremont County	1V6	\$3,790	\$32,490	\$1,560	\$0		\$930	\$38,770

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Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo	CS Visitors	GA Visitors	Total
Center	Leach	1V8	\$1,320	\$1,530	\$0	\$0		\$0	\$2,850
Colorado Springs	Meadow Lake	FLY	\$0	\$145,450	\$2,310	\$0		\$42,840	\$190,600
Craig	Craig-Moffat County	CAG	\$1,620	\$19,490	\$1,200	\$0		\$7,090	\$29,400
Crawford	Crawford	99V	\$5,290	\$12,640	\$0	\$0		\$0	\$17,930
Creede	Mineral County Memorial	C24	\$640	\$1,910	\$720	\$0		\$960	\$4,230
Del Norte	Astronaut Kent Rominger	RCV	\$550	\$13,520	\$850	\$0		\$1,860	\$16,780
Delta	Blake Field	AJZ	\$2,120	\$23,460	\$8,910	\$0		\$1,010	\$35,500
Delta	Westwinds Airpark	D17	\$770	\$9,020	\$120	\$0		\$1,030	\$10,940
Denver	Centennial	APA	\$48,990	\$5,273,120	\$64,320	\$1,540		\$862,850	\$6,250,820
Denver	Front Range /Colorado Air and Space Port	FTG	\$28,160	\$598,670	\$12,560	\$0		\$116,590	\$755,980
Denver	Rocky Mountain Metropolitan	BJC	\$31,240	\$1,710,990	\$106,580	\$0		\$296,320	\$2,145,130
Durango	Animas Airpark	00C	\$590	\$33,950	\$1,420	\$0		\$200	\$36,160
Eads	Eads Municipal	9V7	\$70	\$8,980	\$70	\$0		\$200	\$9,320
Erie	Erie Municipal	EIK	\$1,720	\$95,660	\$2,640	\$0		\$39,780	\$139,800
Fort Morgan	Fort Morgan Municipal	FMM	\$1,200	\$10,790	\$9,370	\$0		\$9,260	\$30,620
Glenwood Springs	Glenwood Springs Municipal	GWS	\$1,470	\$70,980	\$1,090	\$0		\$8,220	\$81,760
Granby	Granby-Grand County	GNB	\$2,000	\$1,300	\$1,750	\$0		\$1,030	\$6,080
Greeley	Greeley-Weld County	GXY	\$10,810	\$674,550	\$21,980	\$0		\$118,380	\$825,720
Haxtun	Haxtun Municipal	17V	\$70	\$0	\$20	\$0		\$70	\$160
Holly	Holly	K08	\$860	\$1,000	\$0	\$0		\$0	\$1,860
Holyoke	Holyoke Municipal	HEQ	\$4,790	\$14,150	\$3,750	\$0		\$4,130	\$26,820
Julesburg	Julesburg Municipal	7V8	\$1,600	\$0	\$0	\$0		\$0	\$1,600
Kremmling	McElroy Field	20V	\$1,950	\$3,890	\$830	\$0		\$2,440	\$9,110
La Junta	La Junta Municipal	LHX	\$2,240	\$24,720	\$2,460	\$0		\$3,340	\$32,760
La Veta	Cuchara Valley	07V	\$120	\$0	\$0	\$0		\$0	\$120

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Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo	CS Visitors	GA Visitors	Total
Lamar	Lamar Municipal	LAA	\$300	\$12,520	\$820	\$0		\$1,580	\$15,220
Las Animas	Las Animas - Bent County	7V9	\$1,750	\$130	\$1,040	\$0		\$200	\$3,120
Leadville	Lake County	LXV	\$3,600	\$0	\$12,690	\$0		\$1,720	\$18,010
Limon	Limon Municipal	LIC	\$2,120	\$0	\$40	\$0		\$5,540	\$7,700
Longmont	Vance Brand Municipal	LMO	\$2,400	\$206,440	\$50,480	\$0		\$72,370	\$331,690
Meeker	Meeker	EEO	\$790	\$3,000	\$2,190	\$0		\$7,120	\$13,100
Monte Vista	Monte Vista Municipal	MVI	\$1,010	\$4,650	\$1,480	\$0		\$1,380	\$8,520
Nucla	Hopkins Field	AIB	\$7,060	\$0	\$11,460	\$0		\$3,130	\$21,650
Pagosa Springs	Stevens Field	PSO	\$5,130	\$10,510	\$13,720	\$0		\$2,860	\$32,220
Paonia	North Fork Valley	7V2	\$1,770	\$0	\$0	\$0		\$0	\$1,770
Rangely	Rangely	4V0	\$1,930	\$13,490	\$600	\$0		\$6,710	\$22,730
Rifle	Garfield County Regional	RIL	\$6,960	\$151,960	\$26,740	\$0		\$21,990	\$207,650
Saguache	Saguache Municipal	04V	\$660	\$0	\$0	\$0		\$0	\$660
Salida	Harriet Alexander	ANK	\$2,300	\$15,830	\$2,090	\$0		\$7,330	\$27,550
Springfield	Springfield Municipal	8V7	\$1,790	\$960	\$0	\$0		\$0	\$2,750
Steamboat Springs	Steamboat Springs-Bob Adams Field	SBS	\$10,640	\$96,200	\$700	\$0		\$3,540	\$111,080
Sterling	Sterling Municipal	STK	\$3,190	\$4,890	\$1,180	\$0		\$2,860	\$12,120
Trinidad	Perry Stokes	TAD	\$1,330	\$3,300	\$21,050	\$0		\$2,310	\$27,990
Walden	Walden-Jackson County	33V	\$930	\$0	\$0	\$0		\$0	\$930
Walsenburg	Spanish Peaks Airfield	4V1	\$330	\$130	\$3,150	\$0		\$1,380	\$4,990
Westcliffe	Silver West	C08	\$430	\$0	\$240	\$0		\$600	\$1,270
Wray	Wray Municipal	2V5	\$1,600	\$17,550	\$530	\$0		\$9,700	\$29,380
Yuma	Yuma Municipal	2V6	\$1,420	\$22,600	\$13,670	\$0		\$2,510	\$40,200
<b>Total General Aviation Airport Sales Taxes</b>			<b>\$226,750</b>	<b>\$9,586,410</b>	<b>\$417,400</b>	<b>\$1,540</b>	<b>\$0</b>	<b>\$1,730,210</b>	<b>\$11,962,310</b>
<b>Grand Total of Airport Sales Taxes</b>			<b>\$4,711,590</b>	<b>\$78,696,480</b>	<b>\$4,338,710</b>	<b>\$13,222,930</b>	<b>\$129,055,810</b>	<b>\$2,976,000</b>	<b>\$233,001,520</b>

Source: KRAMER aerotek inc., 2020

**Table 3.10. Estimated State Income Taxes Paid by Employees Engaged in Aviation-Related Activities, 2018**

Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo*	CS Visitors	GA Visitors	Total
Alamosa	San Luis Valley	ALS	\$4,720	\$69,830	\$3,650		\$5,590	\$4,490	\$88,280
Aspen	Aspen-Pitkin County	ASE	\$87,390	\$619,790	\$31,820		\$2,839,950	\$133,930	\$3,712,880
Colorado Springs	Colorado Springs Municipal	COS	\$175,570	\$19,794,100	\$677,960		\$1,091,680	\$52,830	\$21,792,140
Cortez	Cortez Municipal	CEZ	\$3,520	\$52,020	\$230		\$7,500	\$5,610	\$68,880
Denver	Denver International	DEN	\$4,154,600	\$58,817,480	\$2,904,990		\$39,597,910	\$18,890	\$105,493,870
Durango	Durango-La Plata County	DRO	\$37,060	\$382,870	\$31,130		\$440,320	\$24,380	\$915,760
Eagle	Eagle County Regional	EGE	\$29,060	\$527,660	\$75,130		\$1,719,630	\$80,120	\$2,431,600
Fort Collins/Loveland	Northern Colorado Regional	FNL	\$10,560	\$393,570	\$8,420			\$99,900	\$512,450
Grand Junction	Grand Junction Regional	GJT	\$45,320	\$1,525,780	\$34,790		\$194,980	\$30,230	\$1,831,100
Gunnison	Gunnison-Crested Butte Regional	GUC	\$22,400	\$214,980	\$20,460		\$140,410	\$14,870	\$413,120
Hayden	Yampa Valley Regional	HDN	\$52,950	\$536,410	\$46,120		\$350,670	\$9,830	\$995,980
Montrose	Montrose Regional	MTJ	\$33,590	\$265,380	\$42,040		\$441,830	\$11,740	\$794,580
Pueblo	Pueblo Memorial	PUB	\$23,400	\$351,790	\$18,530		\$5,070	\$13,030	\$411,820
Telluride	Telluride Regional	TEX	\$29,970	\$61,310	\$29,710		\$4,750	\$30,580	\$156,320
<b>Total Commercial Service Employee State Income Taxes</b>			<b>\$4,710,110</b>	<b>\$83,612,970</b>	<b>\$3,924,980</b>		<b>\$46,840,290</b>	<b>\$530,430</b>	<b>\$139,618,780</b>
Akron	Colorado Plains Regional	AKO	\$1,690	\$54,260	\$2,650			\$4,740	\$63,340
Blanca	Blanca	05V	\$70	\$0	\$0			\$0	\$70
Boulder	Boulder Municipal	BDU	\$1,600	\$187,520	\$880			\$9,920	\$199,920
Brush	Brush Municipal	7V5	\$1,690	\$0	\$0			\$0	\$1,690
Buena Vista	Central Colorado Regional	AEJ	\$3,910	\$19,510	\$2,770			\$1,730	\$27,920
Burlington	Kit Carson County	ITR	\$1,320	\$10,160	\$1,480			\$3,320	\$16,280



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Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo*	CS Visitors	GA Visitors	Total
Calhan	Calhan	5V4	\$1,070	\$1,400	\$0			\$0	\$2,470
Canon City	Fremont County	1V6	\$4,020	\$24,040	\$1,320			\$100	\$29,480
Center	Leach	1V8	\$150	\$1,630	\$0			\$0	\$1,780
Colorado Springs	Meadow Lake	FLY	\$0	\$107,600	\$1,940			\$14,850	\$124,390
Craig	Craig-Moffat County	CAG	\$560	\$14,420	\$1,010			\$2,460	\$18,450
Crawford	Crawford	99V	\$6,720	\$16,060	\$0			\$0	\$22,780
Creede	Mineral County Memorial	C24	\$70	\$2,420	\$610			\$330	\$3,430
Del Norte	Astronaut Kent Rominger	RCV	\$90	\$6,910	\$550			\$640	\$8,190
Delta	Blake Field	AJZ	\$230	\$29,820	\$7,510			\$650	\$38,210
Delta	Westwinds Airpark	D17	\$90	\$11,460	\$100			\$360	\$12,010
Denver	Centennial	APA	\$62,260	\$6,700,780	\$68,210			\$299,090	\$7,130,340
Denver	Front Range /Colorado Air and Space Port	FTG	\$29,860	\$562,320	\$13,320			\$40,410	\$645,910
Denver	Rocky Mountain Metropolitan	BJC	\$26,330	\$2,174,230	\$113,030			\$102,720	\$2,416,310
Durango	Animas Airpark	00C	\$200	\$51,900	\$1,190			\$20	\$53,310
Eads	Eads Municipal	9V7	\$10	\$3,110	\$60			\$20	\$3,200
Erie	Erie Municipal	EIK	\$600	\$101,450	\$2,800			\$13,790	\$118,640
Fort Morgan	Fort Morgan Municipal	FMM	\$420	\$7,980	\$7,900			\$3,210	\$19,510
Glenwood Springs	Glenwood Springs Municipal	GWS	\$1,560	\$45,620	\$1,150			\$2,850	\$51,180
Granby	Granby-Grand County	GNB	\$690	\$1,380	\$1,850			\$360	\$4,280
Greeley	Greeley-Weld County	GXY	\$6,950	\$396,990	\$23,310			\$41,030	\$468,280
Haxtun	Haxtun Municipal	17V	\$10	\$0	\$20			\$10	\$40
Holly	Holly	K08	\$90	\$350	\$0			\$0	\$440
Holyoke	Holyoke Municipal	HEQ	\$5,080	\$15,010	\$3,160			\$1,430	\$24,680

# Colorado Aviation Economic Impact Study



Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo*	CS Visitors	GA Visitors	Total
Julesburg	Julesburg Municipal	7V8	\$1,690	\$0	\$0			\$0	\$1,690
Kremmling	McElroy Field	20V	\$240	\$4,130	\$880			\$1,570	\$6,820
La Junta	La Junta Municipal	LHX	\$780	\$15,890	\$1,580			\$1,160	\$19,410
La Veta	Cuchara Valley	07V	\$10	\$0	\$0			\$0	\$10
Lamar	Lamar Municipal	LAA	\$40	\$15,910	\$530			\$550	\$17,030
Las Animas	Las Animas - Bent County	7V9	\$2,220	\$10	\$670			\$20	\$2,920
Leadville	Lake County	LXV	\$3,040	\$0	\$10,690			\$600	\$14,330
Limon	Limon Municipal	LIC	\$3,250	\$0	\$50			\$1,920	\$5,220
Longmont	Vance Brand Municipal	LMO	\$2,030	\$218,930	\$53,540			\$25,090	\$299,590
Meeker	Meeker	EEO	\$270	\$3,180	\$1,840			\$2,470	\$7,760
Monte Vista	Monte Vista Municipal	MVI	\$650	\$2,370	\$950			\$480	\$4,450
Nuc la	Hopkins Field	AIB	\$8,970	\$0	\$9,660			\$1,090	\$19,720
Pagosa Springs	Stevens Field	PSO	\$10,770	\$22,080	\$11,560			\$990	\$45,400
Paonia	North Fork Valley	7V2	\$2,250	\$0	\$0			\$0	\$2,250
Rangely	Rangely	4V0	\$670	\$14,310	\$510			\$2,330	\$17,820
Rifle	Garfield County Regional	RIL	\$7,380	\$161,150	\$22,540			\$7,620	\$198,690
Saguache	Saguache Municipal	04V	\$70	\$0	\$0			\$0	\$70
Salida	Harriet Alexander	ANK	\$1,480	\$8,090	\$1,760			\$2,540	\$13,870
Springfield	Springfield Municipal	8V7	\$190	\$330	\$0			\$0	\$520
Steamboat Springs	Steamboat Springs-Bob Adams Field	SBS	\$11,280	\$61,820	\$740			\$1,230	\$75,070
Sterling	Sterling Municipal	STK	\$3,390	\$5,190	\$990			\$990	\$10,560
Trinidad	Perry Stokes	TAD	\$140	\$1,940	\$17,740			\$800	\$20,620
Walden	Walden-Jackson County	33V	\$100	\$0	\$0			\$0	\$100
Walsenburg	Spanish Peaks Airfield	4V1	\$40	\$10	\$2,650			\$480	\$3,180

# Colorado Aviation Economic Impact Study



Associated City	Airport Name	FAA ID	Airport Administration	Airport Tenants	Construction	Air Cargo*	CS Visitors	GA Visitors	Total
Westcliffe	Silver West	C08	\$50	\$0	\$200			\$60	\$310
Wray	Wray Municipal	2V5	\$1,690	\$22,300	\$450			\$3,360	\$27,800
Yuma	Yuma Municipal	2V6	\$160	\$23,970	\$11,520			\$870	\$36,520
<b>Total General Aviation Airport Employee State Income Taxes</b>			<b>\$220,190</b>	<b>\$11,129,940</b>	<b>\$407,870</b>		<b>\$0</b>	<b>\$600,260</b>	<b>\$12,358,260</b>
<b>Grand Total of Direct State Income Taxes</b>			<b>\$4,930,300</b>	<b>\$94,742,910</b>	<b>\$4,332,850</b>	<b>\$16,790,360</b>	<b>\$46,840,290</b>	<b>\$1,130,690</b>	<b>\$168,767,400</b>

Note: Air cargo activities are off- and not assigned to a specific but represent statewide totals.

Source: KRAMER aerotek inc. , 2020

**Table 3.11. Summary of Sales and Income Taxes Generated by Airport Activity, 2018**

Associated City	Airport Name	FAA ID	Sales Tax	State Income Tax	Total Direct Taxes
Alamosa	San Luis Valley	ALS	\$686,960	\$88,280	\$775,240
Aspen	Aspen-Pitkin County	ASE	\$50,829,200	\$3,712,880	\$54,542,080
Colorado Springs	Colorado Springs Municipal	COS	\$42,562,170	\$21,792,140	\$64,354,310
Cortez	Cortez Municipal	CEZ	\$440,130	\$68,880	\$509,010
Denver	Denver International	DEN	\$1,367,893,000	\$105,493,870	\$1,473,386,870
Durango	Durango-La Plata County	DRO	\$12,602,560	\$915,760	\$13,518,320
Eagle	Eagle County Regional	EGE	\$28,095,360	\$2,431,600	\$30,526,960
Fort Collins/Loveland	Northern Colorado Regional	FNL	\$3,748,890	\$512,450	\$4,261,340
Grand Junction	Grand Junction Regional	GJT	\$11,591,840	\$1,831,100	\$13,422,940
Gunnison	Gunnison-Crested Butte Regional	GUC	\$4,861,580	\$413,120	\$5,274,700
Hayden	Yampa Valley Regional	HDN	\$10,717,440	\$995,980	\$11,713,420
Montrose	Montrose Regional	MTJ	\$12,569,910	\$794,580	\$13,364,490
Pueblo	Pueblo Memorial	PUB	\$1,866,000	\$411,820	\$2,277,820
Telluride	Telluride Regional	TEX	\$1,408,090	\$156,320	\$1,564,410
<b>Total Commercial Service Airport Direct Taxes</b>			<b>\$1,549,873,130</b>	<b>\$139,618,780</b>	<b>\$1,689,491,910</b>
Akron	Colorado Plains Regional	AKO	\$303,860	\$63,340	\$367,200
Blanca	Blanca	05V	\$1,370	\$70	\$1,440
Boulder	Boulder Municipal	BDU	\$686,120	\$199,920	\$886,040
Brush	Brush Municipal	7V5	\$2,560	\$1,690	\$4,250
Buena Vista	Central Colorado Regional	AEJ	\$1,135,090	\$27,920	\$1,163,010

Associated City	Airport Name	FAA ID	Sales Tax	State Income Tax	Total Direct Taxes
Burlington	Kit Carson County	ITR	\$70,560	\$16,280	\$86,840
Calhan	Calhan	5V4	\$6,990	\$2,470	\$9,460
Canon City	Fremont County	1V6	\$87,520	\$29,480	\$117,000
Center	Leach	1V8	\$6,740	\$1,780	\$8,520
Colorado Springs	Meadow Lake	FLY	\$669,330	\$124,390	\$793,720
Craig	Craig-Moffat County	CAG	\$179,370	\$18,450	\$197,820
Crawford	Crawford	99V	\$47,950	\$22,780	\$70,730
Creede	Mineral County Memorial	C24	\$10,430	\$3,430	\$13,860
Del Norte	Astronaut Kent Rominger	RCV	\$92,670	\$8,190	\$100,860
Delta	Blake Field	AJZ	\$97,250	\$38,210	\$135,460
Delta	Westwinds Airpark	D17	\$37,150	\$12,010	\$49,160
Denver	Centennial	APA	\$23,116,480	\$7,130,340	\$30,246,820
Denver	Front Range / Colorado Air and Space Port	FTG	\$2,700,890	\$645,910	\$3,346,800
Denver	Rocky Mountain Metropolitan	BJC	\$4,247,780	\$2,416,310	\$6,664,090
Durango	Animas Airpark	00C	\$100,170	\$53,310	\$153,480
Eads	Eads Municipal	9V7	\$9,870	\$3,200	\$13,070
Erie	Erie Municipal	EIK	\$442,110	\$118,640	\$560,750
Fort Morgan	Fort Morgan Municipal	FMM	\$101,280	\$19,510	\$120,790
Glenwood Springs	Glenwood Springs Municipal	GWS	\$615,390	\$51,180	\$666,570
Granby	Granby-Grand County	GNB	\$15,410	\$4,280	\$19,690
Greeley	Greeley-Weld County	GXY	\$2,121,580	\$468,280	\$2,589,860
Haxtun	Haxtun Municipal	17V	\$350	\$40	\$390
Holly	Holly	K08	\$3,010	\$440	\$3,450
Holyoke	Holyoke Municipal	HEQ	\$49,590	\$24,680	\$74,270
Julesburg	Julesburg Municipal	7V8	\$2,050	\$1,690	\$3,740
Kremmling	McElroy Field	20V	\$36,110	\$6,820	\$42,930
La Junta	La Junta Municipal	LHX	\$195,160	\$19,410	\$214,570
La Veta	Cuchara Valley	07V	\$130	\$10	\$140
Lamar	Lamar Municipal	LAA	\$54,260	\$17,030	\$71,290
Las Animas	Las Animas - Bent County	7V9	\$4,010	\$2,920	\$6,930
Leadville	Lake County	LXV	\$30,190	\$14,330	\$44,520
Limon	Limon Municipal	LIC	\$38,900	\$5,220	\$44,120
Longmont	Vance Brand Municipal	LMO	\$1,329,050	\$299,590	\$1,628,640
Meeker	Meeker	EEO	\$60,200	\$7,760	\$67,960

Associated City	Airport Name	FAA ID	Sales Tax	State Income Tax	Total Direct Taxes
Monte Vista	Monte Vista Municipal	MVI	\$20,880	\$4,450	\$25,330
Nucla	Hopkins Field	AIB	\$43,650	\$19,720	\$63,370
Pagosa Springs	Stevens Field	PSO	\$76,520	\$45,400	\$121,920
Paonia	North Fork Valley	7V2	\$10,480	\$2,250	\$12,730
Rangely	Rangely	4V0	\$92,730	\$17,820	\$110,550
Rifle	Garfield County Regional	RIL	\$602,850	\$198,690	\$801,540
Saguache	Saguache Municipal	04V	\$700	\$70	\$770
Salida	Harriet Alexander	ANK	\$118,440	\$13,870	\$132,310
Springfield	Springfield Municipal	8V7	\$6,450	\$520	\$6,970
Steamboat Springs	Steamboat Springs-Bob Adams Field	SBS	\$347,600	\$75,070	\$422,670
Sterling	Sterling Municipal	STK	\$41,470	\$10,560	\$52,030
Trinidad	Perry Stokes	TAD	\$49,650	\$20,620	\$70,270
Walden	Walden-Jackson County	33V	\$3,380	\$100	\$3,480
Walsenburg	Spanish Peaks Airfield	4V1	\$14,530	\$3,180	\$17,710
Westcliffe	Silver West	C08	\$2,900	\$310	\$3,210
Wray	Wray Municipal	2V5	\$72,100	\$27,800	\$99,900
Yuma	Yuma Municipal	2V6	\$55,400	\$36,520	\$91,920
<b>General Aviation Airport Total Direct Taxes</b>			<b>\$40,268,660</b>	<b>\$12,358,260</b>	<b>\$52,626,920</b>
<b>Grand Total of Direct Taxes</b>			<b>\$1,603,364,720</b>	<b>\$168,767,400</b>	<b>\$1,772,132,120</b>

Source: KRAMER aerotek inc., 2020