## State of Colorado Department of Revenue



Comparison of Receipts with Previous Years

|  | December 2002 | December 2003 | December 2004 |  |  |
| ---: | ---: | ---: | ---: | ---: | ---: |
|  |  |  |  |  |  |
| State License Fees | $\$$ | 226,442 | $\$$ | 140,434 | $\$$ |
| Local License Fees | 212,352 |  | 114,269 |  | 179,538 |
| Total Excise Tax | $3,536,839$ |  | $3,020,998$ | $2,561,228$ |  |
| Total | $\$$ | $3,975,634$ | $\$$ | $3,275,701$ | $\$$ |
| $2,887,899$ |  |  |  |  |  |

Revenue and Consumption During December 2004

|  |  | Consumption |
| ---: | ---: | ---: |
|  | Revenue | Gallons |
| $3.2 \%$ Beer | $\$$ | 40,340 |
| Repeal Beer | 504,245 |  |
| Spirituous Liquors | 543,684 | $6,796,047$ |
| Hard Cider | $1,544,397$ | 677,064 |
| Wine | 898 | 11,225 |
| Wine Surcharge | 377,721 | $1,361,342$ |
| Colorado Winery Surcharge | 52,137 |  |
| Grape Excise | 1,714 |  |
| Total | $\$$ | 338 |


| Excise Taxes Collected on Spirituous Liquors |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Month |  | 2003 |  | 2004 |  | Percentage <br> Change <br> Change |  |
|  |  |  |  |  |  |  |  |
| January | \$ | 1,192,092 | \$ | 1,660,489 | \$ | 468,397 | 39.3 |
| February |  | 1,302,853 |  | 1,240,770 |  | $(62,083)$ | (4.8) |
| March |  | 1,382,004 |  | 2,160,228 |  | 778,224 | 56.3 |
| April |  | 1,564,326 |  | 1,562,215 |  | $(2,111)$ | (0.1) |
| May |  | 1,476,223 |  | 1,530,335 |  | 54,113 | 3.7 |
| June |  | 1,723,997 |  | 1,801,568 |  | 77,571 | 4.5 |
| July |  | 1,566,593 |  | 1,420,557 |  | $(146,037)$ | (9.3) |
| August |  | 1,525,811 |  | 1,716,400 |  | 190,589 | 12.5 |
| September |  | 1,448,163 |  | 1,579,306 |  | 131,143 | 9.1 |
| October |  | 1,146,585 |  | 918,630 |  | $(227,955)$ | (19.9) |
| November |  | 1,399,407 |  | 2,244,589 |  | 845,182 | 60.4 |
| December |  | 1,912,588 |  | 1,544,397 |  | $(368,191)$ | (19.3) |
| Totals | \$ | 17,640,641 | \$ | 19,379,484 | \$ | 1,738,843 | 9.9 |


| Excise Taxes Collected on Vinous Liquors |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Month |  | 2003 |  | 2004 |  | Change | Percentage Change |
| January | \$ | 258,716 | \$ | 314,496 | \$ | 55,780 | 21.6 |
| February |  | 254,329 |  | 279,605 |  | 25,276 | 9.9 |
| March |  | 281,736 |  | 380,976 |  | 99,241 | 35.2 |
| April |  | 299,809 |  | 412,325 |  | 112,516 | 37.5 |
| May |  | 289,684 |  | 184,055 |  | $(105,628)$ | (36.5) |
| June |  | 320,228 |  | 368,887 |  | 48,659 | 15.2 |
| July |  | 280,421 |  | 276,073 |  | $(4,348)$ | (1.6) |
| August |  | 297,463 |  | 322,364 |  | 24,901 | 8.4 |
| September |  | 293,583 |  | 306,555 |  | 12,972 | 4.4 |
| October |  | 268,577 |  | 214,338 |  | $(54,239)$ | (20.2) |
| November |  | 278,354 |  | 461,511 |  | 183,157 | 65.8 |
| December |  | 430,779 |  | 432,807 |  | 2,029 | 0.5 |
| Totals | \$ | 3,553,678 | \$ | 3,953,993 | \$ | 400,315 | 11.3 |


| Excise Taxes Collected on 3.2\% and Repeal Beer |  |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Month |  | 2003 |  | 2004 | Change | Percentage |
| Change |  |  |  |  |  |  |
| January | $\$$ | 663,641 | $\$$ | 682,658 | $\$$ | 19,018 |
| February | 735,016 | 600,884 | $(134,132)$ | $(18.2)$ |  |  |
| March | 597,452 | 731,730 | 134,278 | 22.5 |  |  |
| April | 766,300 | 554,594 | $(211,706)$ | $(27.6)$ |  |  |
| May | 824,007 | $1,073,862$ | 249,855 | 30.3 |  |  |
| June | 744,890 | 711,268 | $(33,623)$ | $(4.5)$ |  |  |
| July | 769,550 | 743,889 | $(25,661)$ | $(3.3)$ |  |  |
| August | 824,461 | 781,716 | $(42,745)$ | $(5.2)$ |  |  |
| September | 801,008 | 776,297 | $(24,711)$ | $(3.1)$ |  |  |
| October | 643,093 | 621,198 | $(21,895)$ | $(3.4)$ |  |  |
| November | 595,050 | 689,865 | 94,815 | 15.9 |  |  |
| December | 677,632 | 584,023 | $(93,609)$ | $(13.8)$ |  |  |
| Totals | $\$$ | $8,642,101$ | $\$$ | $8,551,985$ | $\$$ | $(90,116)$ |
| Grand Tota $\$$ | $\mathbf{2 9 , 8 3 6 , 4 2 0}$ | $\$$ | $\mathbf{3 1 , 8 8 5 , 4 6 3}$ | $\$ \mathbf{2 , 0 4 9 , 0 4 2}$ | $\mathbf{( 1 . 0 )}$ |  |

Note: In the comparison period, excise tax filings are shown in the month processed, not necessarily in the month received.

