State of Colorado Department of Revenue

Colorado Liquor Excise Taxes
January through December


Comparison of Receipts with Previous Years

|  | December 2006 | December 2007 | December 2008 |  |  |
| ---: | ---: | ---: | ---: | ---: | ---: |
|  |  |  |  |  |  |
| State License Fees | $\$$ | 225,278 | $\$$ | 189,421 | $\$$ |
| Local License Fees | 238,576 |  | 226,238 |  | 196,042 |
| Total Excise Tax | $4,269,019$ |  | $3,794,935$ | $3,768,972$ |  |
| Total | $\$$ | $4,732,873$ | $\$$ | $4,210,594$ | $\$$ |

Revenue and Consumption During December 2008

|  |  | Consumption <br> Gallons |
| ---: | ---: | ---: |
| $3.2 \%$ Beer | $\$$ | 33,538 |
| Repeal Beer | 419,222 |  |
| Rpirituous Liquors | 618,420 | $7,730,254$ |
| Hard Cider | $2,579,199$ | $1,130,721$ |
| Wine | 1,327 | 16,591 |
| Wine Surcharge | 468,973 | $1,690,220$ |
| Colorado Winery Surcharge | 63,974 |  |
| Grape Excise | 2,727 |  |
| Total | $\$$ | $3,768,972$ |


| Excise Taxes Collected on Spirituous Liquors |  |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
|  |  | 2007 |  | 2008 | Change | Percentage |
| Month | $\$, 337,757$ | $\$$ | $1,385,030$ | $\$$ | 47,273 | 3.5 |
| January | $\$$ | $1,544,053$ | $1,126,316$ | $(417,737)$ | $(27.1)$ |  |
| February | $1,688,034$ | $2,190,110$ | 502,077 | 29.7 |  |  |
| March | $1,745,719$ | $1,838,325$ | 92,607 | 5.3 |  |  |
| April | $1,990,383$ | $2,043,424$ | 53,040 | 2.7 |  |  |
| May | $1,946,518$ | $1,525,610$ | $(420,908)$ | $(21.6)$ |  |  |
| June | $1,668,599$ | $2,547,795$ | 879,196 | 52.7 |  |  |
| July | $1,132,768$ | $1,764,788$ | 632,019 | 55.8 |  |  |
| August | $2,269,631$ | $1,821,385$ | $(448,246)$ | $(19.7)$ |  |  |
| September | $1,187,153$ | $1,830,717$ | 643,564 | 54.2 |  |  |
| October | $2,632,296$ | $1,814,566$ | $(817,730)$ | $(31.1)$ |  |  |
| November | $2,606,254$ | $2,579,199$ | $(27,055)$ | $(1.0)$ |  |  |
| December |  | $21,749,164$ | $\$$ | $22,467,266$ | $\$$ | 718,102 |
| Totals | $\$$ |  |  |  | 3.3 |  |


| Month | Excise Taxes Collected on Vinous Liquors |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2007 |  | 2008 |  | Change | Percentage Change |
| January | \$ | 303,002 | \$ | 309,276 | \$ | 6,275 | 2.1 |
| February |  | 340,521 |  | 267,138 |  | $(73,383)$ | (21.6) |
| March |  | 346,607 |  | 478,431 |  | 131,824 | 38.0 |
| April |  | 331,768 |  | 329,521 |  | $(2,247)$ | (0.7) |
| May |  | 378,429 |  | 356,927 |  | $(21,503)$ | (5.7) |
| June |  | 393,148 |  | 275,003 |  | $(118,145)$ | (30.1) |
| July |  | 354,726 |  | 510,388 |  | 155,663 | 43.9 |
| August |  | 285,141 |  | 379,125 |  | 93,984 | 33.0 |
| September |  | 427,734 |  | 377,065 |  | $(50,669)$ | (11.8) |
| October |  | 274,094 |  | 386,807 |  | 112,713 | 41.1 |
| November |  | 568,458 |  | 377,905 |  | $(190,553)$ | (33.5) |
| December |  | 504,832 |  | 537,816 |  | 32,983 | 6.5 |
| Totals | \$ | 4,508,461 | \$ | 4,585,402 | \$ | 76,942 | 1.7 |


| Excise Taxes Collected on 3.2\% and Repeal Beer |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Month | 2007 |  |  | 2008 |  | Percentage <br> Change <br> Change |  |
|  |  |  |  |  |  |  |  |
| January | \$ | 691,605 | \$ | 664,224 | \$ | $(27,381)$ | (4.0) |
| February |  | 633,374 |  | 656,457 |  | 23,083 | 3.6 |
| March |  | 725,934 |  | 726,112 |  | 178 | 0.0 |
| April |  | 684,157 |  | 778,323 |  | 94,166 | 13.8 |
| May |  | 834,510 |  | 664,495 |  | $(170,014)$ | (20.4) |
| June |  | 843,621 |  | 808,308 |  | $(35,313)$ | (4.2) |
| July |  | 834,233 |  | 1,008,504 |  | 174,271 | 20.9 |
| August |  | 891,312 |  | 897,273 |  | 5,960 | 0.7 |
| September |  | 606,028 |  | 793,797 |  | 187,769 | 31.0 |
| October |  | 871,418 |  | 736,411 |  | $(135,007)$ | (15.5) |
| November |  | 675,670 |  | 621,882 |  | $(53,788)$ | (8.0) |
| December |  | 683,849 |  | 651,958 |  | $(31,891)$ | (4.7) |
| Totals | \$ | 8,975,711 | \$ | 9,007,745 | \$ | 32,034 | 0.4 |
| Grand Total | \$ | 35,233,336 | \$ | 36,060,413 | \$ | 827,078 | 2.3 |

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[^0]:    Note: In the comparison period, excise tax filings are shown in the month processed, not necessarily in the month received.

