State of Colorado Department of Revenue

Colorado Liquor Excise Taxes
January through December


Comparison of Receipts with Previous Years

|  | December 2007 | December 2008 | December 2009 |  |  |
| ---: | ---: | ---: | ---: | ---: | ---: |
|  |  |  |  |  |  |
| State License Fees | $\$$ | 189,421 | $\$$ | 163,042 | $\$$ |
| Local License Fees | 226,238 |  | 196,860 |  | 189,012 |
| Total Excise Tax | $3,794,935$ |  | $3,768,972$ | $3,741,055$ |  |
| Total | $\$$ | $4,210,594$ | $\$$ | $4,128,874$ | $\$$ |

Revenue and Consumption During December 2009

|  |  | Consumption |
| ---: | ---: | ---: |
|  | Revenue | Gallons |
| $3.2 \%$ Beer | $\$$ | 30,797 |
| Repeal Beer | 384,967 |  |
| Spirituous Liquors | 607,525 | $7,594,059$ |
| Hard Cider | $2,587,317$ | $1,134,280$ |
| Wine | 1,989 | 24,868 |
| Wine Surcharge | 450,148 | $1,622,373$ |
| Colorado Winery Surcharge | 60,134 |  |
| Grape Excise | 3,014 |  |
| Total | $\$$ | 131 |


| Excise Taxes Collected on Spirituous Liquors |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Month |  | 2008 |  | 2009 |  | Change | Percentage Change |
| January | \$ | 1,385,030 | \$ | 1,325,765 | \$ | $(59,265)$ | (4.3) |
| February |  | 1,126,316 |  | 1,609,846 |  | 483,530 | 42.9 |
| March |  | 2,190,110 |  | 1,823,679 |  | $(366,431)$ | (16.7) |
| April |  | 1,838,325 |  | 1,734,355 |  | $(103,970)$ | (5.7) |
| May |  | 2,043,424 |  | 1,910,811 |  | $(132,613)$ | (6.5) |
| June |  | 1,525,610 |  | 2,183,671 |  | 658,061 | 43.1 |
| July |  | 2,547,795 |  | 1,852,410 |  | $(695,385)$ | (27.3) |
| August |  | 1,764,788 |  | 1,879,738 |  | 114,950 | 6.5 |
| September |  | 1,821,385 |  | 1,822,849 |  | 1,464 | 0.1 |
| October |  | 1,830,717 |  | 1,157,461 |  | $(673,256)$ | (36.8) |
| November |  | 1,814,566 |  | 2,579,835 |  | 765,269 | 42.2 |
| December |  | 2,579,199 |  | 2,587,317 |  | 8,118 | 0.3 |
| Totals | \$ | 22,467,266 | \$ | 22,467,739 | \$ | 472 | 0.0 |


| Month | Excise Taxes Collected on Vinous Liquors |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2008 |  | 2009 |  | Change | Percentage Change |
| January | \$ | 309,276 | \$ | 304,694 | \$ | $(4,582)$ | (1.5) |
| February |  | 267,138 |  | 356,526 |  | 89,388 | 33.5 |
| March |  | 478,431 |  | 369,302 |  | $(109,129)$ | (22.8) |
| April |  | 329,521 |  | 338,364 |  | 8,843 | 2.7 |
| May |  | 356,927 |  | 367,009 |  | 10,082 | 2.8 |
| June |  | 275,003 |  | 428,883 |  | 153,880 | 56.0 |
| July |  | 510,388 |  | 390,868 |  | $(119,520)$ | (23.4) |
| August |  | 379,125 |  | 359,000 |  | $(20,125)$ | (5.3) |
| September |  | 377,065 |  | 386,257 |  | 9,193 | 2.4 |
| October |  | 386,807 |  | 252,663 |  | $(134,144)$ | (34.7) |
| November |  | 377,905 |  | 544,210 |  | 166,305 | 44.0 |
| December |  | 537,816 |  | 515,416 |  | $(22,399)$ | (4.2) |
| Totals | \$ | 4,585,402 | \$ | 4,613,193 | \$ | 27,791 | 0.6 |


| Excise Taxes Collected on 3.2\% and Repeal Beer |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Month |  | 2008 |  | 2009 |  | Change | Percentage <br> Change |
| January | \$ | 664,224 | \$ | 694,067 | \$ | 29,843 | 4.5 |
| February |  | 656,457 |  | 645,032 |  | $(11,425)$ | (1.7) |
| March |  | 726,112 |  | 765,629 |  | 39,516 | 5.4 |
| April |  | 778,323 |  | 727,505 |  | $(50,818)$ | (6.5) |
| May |  | 664,495 |  | 752,917 |  | 88,422 | 13.3 |
| June |  | 808,308 |  | 854,436 |  | 46,127 | 5.7 |
| July |  | 1,008,504 |  | 884,741 |  | $(123,763)$ | (12.3) |
| August |  | 897,273 |  | 794,637 |  | $(102,635)$ | (11.4) |
| September |  | 793,797 |  | 758,923 |  | $(34,874)$ | (4.4) |
| October |  | 736,411 |  | 620,071 |  | $(116,340)$ | (15.8) |
| November |  | 621,882 |  | 673,542 |  | 51,660 | 8.3 |
| December |  | 651,958 |  | 638,322 |  | $(13,636)$ | (2.1) |
| Totals | \$ | 9,007,745 | \$ | 8,809,822 | \$ | $(197,923)$ | (2.2) |
| Grand Total | \$ | 36,060,413 | \$ | 35,890,754 | \$ | $(169,659)$ | (0.5) |

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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.

