

**Colorado Department of Revenue
Liquor Excise Tax Report**

**Statistical Summary of Monthly Reports of Excise Tax for Alcohol Beverages (DR 0442) by Filing Period
December 2017**

Excise Tax	December 2017		December 2016		Calendar Year-to-Date 2017		Prior Calendar Year-to-Date 2016	
	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²
3.2% Beer	\$28,293	353,665	\$27,903	348,782	\$346,512	4,331,395	\$346,819	4,335,235
Malt Liquor (Beer)	\$686,949	8,586,866	\$678,290	8,478,627	\$9,060,039	113,250,491	\$8,911,462	111,393,276
Spirituos Liquors ³	\$3,586,005	1,572,105	\$3,542,113	1,552,862	\$30,571,055	13,402,351	\$29,335,514	12,860,690
Hard Cider	\$6,363	79,539	\$7,710	96,374	\$96,076	1,200,948	\$98,700	1,233,749
Wine ^{3,4}	\$550,253	1,983,162	\$574,334	2,069,952	\$5,128,835	18,484,786	\$5,039,549	18,162,994
CO grape/produce \$10.00/ton	\$499	NA	\$1,401	NA	\$15,296	NA	\$18,715	NA
Wine Development Fee	\$75,069	NA	\$78,354	NA	\$699,101	NA	\$687,294	NA
Colorado Winery Surcharge ⁵	\$3,665	NA	\$4,564	NA	\$48,675	NA	\$50,286	NA
Total ⁶	\$4,937,097	12,575,338	\$4,914,668	12,546,597	\$45,965,588	150,669,971	\$44,488,339	147,985,944

NA = not applicable

¹ Liquor Tax is the amount of tax calculated on the taxable gallons as reported by liquor manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442) for the stated filing period. All filing data is preliminary and subject to change.

² Gallons are calculated on taxes owed as reported by manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442).

³ Spirituous liquor and wine are taxed on the amount of liters sold. Taxable liters are converted to gallons for this report.

⁴ The amount of wine excise tax reported does not include additional surcharges or fees. Surcharges and fees are reported separately.

⁵ The Colorado Winery Surcharge is a graduated tax rate based on the amount of wine liters manufactured and sold throughout the fiscal year (July 1 through June 30). It is calculated at \$0.05/liter for the first 9,000 liters, \$0.03/liter for the next 36,000 liters, and \$0.01/liter in excess of 45,000 liters manufactured and sold during the fiscal year. The Colorado Winery Surcharge tax rate resets to \$0.05/liter at the beginning of each fiscal year in July.

⁶ The displayed values are rounded for reporting purposes. The figures in this table might not sum to total due to rounding.

Prepared by: Office of Research and Analysis, dor_ora@state.co.us

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**Net Licensing Fee Collections by Accounting Period
December 2017**

State Licensing Fees ¹	December 2017	December 2016
General Fund	\$93,979	\$90,236
Liquor Enforcement Division Cash Fund	\$293,025	\$198,595
Total ²	\$387,004	\$288,831

Local Licensing Fees	December 2017	December 2016
Old Age Pension Fund (85% of Total) ³	\$275,068	\$306,786

¹ Revenue from licensing fees are reported for the given accounting period, not filing period. The amount of money collected for liquor licensing fees in a given month is incomparable to the amount of liquor excise taxes reported in a given filing period.

² The displayed values are rounded for reporting purposes. The figures in this table might not sum to total due to rounding.

³ 15% of the total local licensing fees is retained by local jurisdictions.