

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

**Statistical Summary of Monthly Reports of Excise Tax for Alcohol Beverages (DR 0442) by Filing Period
February 2018**

Excise Tax	February 2018		February 2017		Calendar Year-to-Date 2018		Prior Calendar Year-to-Date 2017	
	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²
3.2% Beer	\$20,832	260,402	\$24,250	303,130	\$45,838	572,977	\$50,629	632,863
Malt Liquor (Beer)	\$590,176	7,377,200	\$613,317	7,666,467	\$1,222,926	15,286,573	\$1,241,420	15,517,749
Spirituos Liquors ³	\$2,157,745	945,955	\$2,120,203	929,497	\$4,023,224	1,763,781	\$3,794,148	1,663,355
Hard Cider	\$4,422	55,277	\$7,502	93,776	\$10,999	137,489	\$13,734	171,671
Wine ^{3,4}	\$412,916	1,488,187	\$411,398	1,482,717	\$748,601	2,698,027	\$729,644	2,629,705
CO grape/produce \$10.00/ton	\$101	NA	\$175	NA	\$451	NA	\$380	NA
Wine Development Fee	\$56,332	NA	\$55,842	NA	\$102,128	NA	\$99,009	NA
Colorado Winery Surcharge ⁵	\$2,639	NA	\$2,646	NA	\$4,717	NA	\$5,638	NA
Total ⁶	\$3,245,164	10,127,021	\$3,235,335	10,475,588	\$6,158,886	20,458,848	\$5,934,602	20,615,342

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.

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**Net Licensing Fee Collections by Accounting Period
February 2018**

State Licensing Fees ¹	February 2018	February 2017
General Fund	\$108,194	\$99,117
Liquor Enforcement Division Cash Fund	\$309,826	\$218,656
Total ²	\$418,020	\$317,772

Local Licensing Fees	February 2018	February 2017
Old Age Pension Fund (85% of Total) ³	\$254,521	\$274,543

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.

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