

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

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

Excise Tax	March 2018		March 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	\$23,632	295,401	\$26,009	325,116	\$69,470	868,377	\$76,638	957,980
Malt Liquor (Beer)	\$702,510	8,781,379	\$761,847	9,523,081	\$1,925,436	24,067,953	\$2,003,266	25,040,830
Spirituous Liquors ³	\$2,572,757	1,127,897	\$2,633,277	1,154,429	\$6,595,981	2,891,678	\$6,427,425	2,817,783
Hard Cider	\$7,747	96,834	\$8,458	105,726	\$18,746	234,323	\$22,192	277,397
Wine ^{3,4}	\$405,702	1,462,188	\$420,736	1,516,369	\$1,154,304	4,160,215	\$1,150,380	4,146,074
CO grape/produce \$10.00/ton	\$150	NA	\$76	NA	\$601	NA	\$456	NA
Wine Development Fee	\$55,348	NA	\$57,399	NA	\$157,477	NA	\$156,408	NA
Colorado Winery Surcharge ⁵	\$1,807	NA	\$3,120	NA	\$6,525	NA	\$8,758	NA
Total ⁶	\$3,769,654	11,763,699	\$3,910,922	12,624,722	\$9,928,540	32,222,547	\$9,845,524	33,240,064

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.

Colorado Department of Revenue
Liquor Excise Tax Report

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

State Licensing Fees¹	March 2018	March 2017
General Fund	\$105,787	\$143,478
Liquor Enforcement Division Cash Fund	\$392,693	\$376,733
Total²	\$498,480	\$520,211

Local Licensing Fees	March 2018	March 2017
Old Age Pension Fund (85% of Total) ³	\$319,239	\$321,976

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.