

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

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

Excise Tax	April 2018		April 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	\$25,797	322,467	\$19,776	247,202	\$95,268	1,190,844	\$96,415	1,205,181
Malt Liquor (Beer)	\$716,915	8,961,434	\$696,207	8,702,594	\$2,642,351	33,029,387	\$2,699,474	33,743,424
Spirituos Liquors ³	\$2,243,575	983,583	\$2,156,749	945,519	\$8,839,556	3,875,261	\$8,584,174	3,763,302
Hard Cider	\$8,039	100,490	\$7,623	95,287	\$26,785	334,813	\$29,815	372,685
Wine ^{3,4}	\$379,278	1,366,953	\$381,809	1,376,073	\$1,533,582	5,527,168	\$1,532,189	5,522,147
CO grape/produce \$10.00/ton	\$2	NA	\$76	NA	\$604	NA	\$532	NA
Wine Development Fee	\$51,743	NA	\$52,088	NA	\$209,220	NA	\$208,496	NA
Colorado Winery Surcharge ⁵	\$3,466	NA	\$2,788	NA	\$9,991	NA	\$11,546	NA
Total⁶	\$3,428,816	11,734,927	\$3,317,117	11,366,674	\$13,357,355	43,957,474	\$13,162,641	44,606,738

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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Published Date: June 2018

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

State Licensing Fees ¹	April 2018	April 2017
General Fund	\$133,713	\$113,271
Liquor Enforcement Division Cash Fund	\$366,307	\$331,317
Total ²	\$500,020	\$444,589

Local Licensing Fees	April 2018	April 2017
Old Age Pension Fund (85% of Total) ³	\$283,436	\$250,070

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.