

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

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

Excise Tax	June 2018		June 2017		Calendar Year-to-Date 2018		Prior Calendar Year-to-Date 2017	
	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>
3.2% Beer	\$37,427	467,840	\$38,980	487,252	\$165,907	2,073,840	\$166,787	2,084,843
Malt Liquor (Beer)	\$933,866	11,673,326	\$959,076	11,988,455	\$4,454,331	55,679,141	\$4,481,954	56,024,425
Spirituous Liquors <sup>3</sup>	\$3,291,795	1,443,123	\$3,281,456	1,438,590	\$15,051,658	6,598,647	\$14,549,273	6,378,401
Hard Cider	\$11,153	139,408	\$10,370	129,625	\$48,185	602,319	\$48,586	607,322
Wine <sup>3,4</sup>	\$457,298	1,648,142	\$474,110	1,708,736	\$2,440,319	8,795,132	\$2,430,298	8,759,015
CO grape/produce \$10.00/ton	\$82	NA	\$0	NA	\$686	NA	\$536	NA
Wine Development Fee	\$62,387	NA	\$64,681	NA	\$332,922	NA	\$331,022	NA
Colorado Winery Surcharge <sup>5</sup>	\$4,984	NA	\$4,028	NA	\$18,536	NA	\$19,502	NA
<b>Total<sup>6</sup></b>	<b>\$4,798,992</b>	<b>15,371,839</b>	<b>\$4,832,702</b>	<b>15,752,659</b>	<b>\$22,512,545</b>	<b>73,749,079</b>	<b>\$22,027,958</b>	<b>73,854,006</b>

NA = not applicable

<sup>1</sup> 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.

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

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

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

<sup>5</sup> 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.

<sup>6</sup> 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**  
**June 2018**

<b>State Licensing Fees<sup>1</sup></b>	<b>June 2018</b>	<b>June 2017</b>
General Fund	\$83,623	\$116,273
Liquor Enforcement Division Cash Fund	\$392,992	\$356,687
<b>Total<sup>2</sup></b>	<b>\$476,615</b>	<b>\$472,959</b>

<b>Local Licensing Fees</b>	<b>June 2018</b>	<b>June 2017</b>
Old Age Pension Fund (85% of Total) <sup>3</sup>	\$306,680	\$334,985

<sup>1</sup> 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.

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

<sup>3</sup> 15% of the total local licensing fees is retained by local jurisdictions.

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