

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

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

Excise Tax	July 2018		July 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	\$37,188	464,848	\$33,976	424,697	\$203,095	2,538,688	\$200,763	2,509,540
Malt Liquor (Beer)	\$866,853	10,835,661	\$793,836	9,922,952	\$5,321,184	66,514,802	\$5,275,790	65,947,377
Spirituos Liquors <sup>3</sup>	\$2,467,466	1,081,737	\$2,130,047	933,813	\$17,519,124	7,680,384	\$16,679,320	7,312,214
Hard Cider	\$10,914	136,425	\$9,573	119,660	\$59,099	738,743	\$58,159	726,982
Wine <sup>3,4</sup>	\$404,312	1,457,177	\$370,703	1,336,047	\$2,844,631	10,252,308	\$2,801,001	10,095,062
CO grape/produce \$10.00/ton	\$19	NA	\$18	NA	\$704	NA	\$554	NA
Wine Development Fee	\$55,046	NA	\$50,573	NA	\$387,968	NA	\$381,595	NA
Colorado Winery Surcharge <sup>5</sup>	\$7,201	NA	\$5,410	NA	\$25,738	NA	\$24,912	NA
<b>Total <sup>6</sup></b>	<b>\$3,848,998</b>	<b>13,975,847</b>	<b>\$3,394,136</b>	<b>12,737,169</b>	<b>\$26,361,543</b>	<b>87,724,926</b>	<b>\$25,422,094</b>	<b>86,591,175</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  
July 2018**

<b>State Licensing Fees</b> <sup>1</sup>	<b>July 2018</b>	<b>July 2017</b>
General Fund	\$116,160	\$80,890
Liquor Enforcement Division Cash Fund	\$361,517	\$300,427
<b>Total</b> <sup>2</sup>	<b>\$477,676</b>	<b>\$381,317</b>

<b>Local Licensing Fees</b>	<b>July 2018</b>	<b>July 2017</b>
Old Age Pension Fund (85% of Total) <sup>3</sup>	\$293,165	\$315,757

<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.