

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

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

Excise Tax	August 2018		August 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	\$36,415	455,192	\$35,127	439,092	\$239,510	2,993,880	\$235,891	2,948,632
Malt Liquor (Beer)	\$957,184	11,964,801	\$921,250	11,515,626	\$6,278,368	78,479,604	\$6,197,040	77,463,003
Spirituos Liqueurs ³	\$2,886,650	1,265,508	\$2,744,660	1,203,259	\$20,405,774	8,945,892	\$19,423,981	8,515,474
Hard Cider	\$10,331	129,143	\$8,808	110,101	\$69,431	867,886	\$66,967	837,082
Wine ^{3,4}	\$505,272	1,821,044	\$469,995	1,693,905	\$3,349,903	12,073,353	\$3,270,996	11,788,967
CO grape/produce \$10.00/ton	\$372	NA	\$253	NA	\$1,077	NA	\$807	NA
Wine Development Fee	\$68,497	NA	\$64,119	NA	\$456,465	NA	\$445,714	NA
Colorado Winery Surcharge ⁵	\$8,021	NA	\$6,451	NA	\$33,759	NA	\$31,363	NA
Total ⁶	\$4,472,744	15,635,689	\$4,250,665	14,961,983	\$30,834,287	103,360,615	\$29,672,758	101,553,157

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
August 2018**

State Licensing Fees ¹	August 2018	August 2017
General Fund	\$98,360	\$120,496
Liquor Enforcement Division Cash Fund	\$308,334	\$357,546
Total ²	\$406,693	\$478,042

Local Licensing Fees	August 2018	August 2017
Old Age Pension Fund (85% of Total) ³	\$314,521	\$328,768

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.