

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

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

Excise Tax	September 2018		September 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	\$28,603	357,540	\$29,648	370,601	\$268,114	3,351,420	\$265,539	3,319,232
Malt Liquor (Beer)	\$763,393	9,542,416	\$765,781	9,572,260	\$7,041,762	88,022,020	\$6,962,821	87,035,262
Spirituos Liquors ³	\$2,393,926	1,049,497	\$2,406,606	1,055,056	\$22,799,700	9,995,389	\$21,830,587	9,570,530
Hard Cider	\$8,775	109,686	\$7,355	91,939	\$78,206	977,573	\$74,322	929,022
Wine ^{3,4}	\$374,101	1,348,294	\$378,614	1,364,559	\$3,724,003	13,421,647	\$3,649,610	13,153,526
CO grape/produce \$10.00/ton	\$8,156	NA	\$7,002	NA	\$9,233	NA	\$7,809	NA
Wine Development Fee	\$51,037	NA	\$51,653	NA	\$507,502	NA	\$497,367	NA
Colorado Winery Surcharge ⁵	\$6,053	NA	\$5,339	NA	\$39,812	NA	\$36,702	NA
Total ⁶	\$3,634,045	12,407,434	\$3,651,998	12,454,415	\$34,468,332	115,768,048	\$33,324,756	114,007,572

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
September 2018**

State Licensing Fees ¹	September 2018	September 2017
General Fund	\$88,673	\$77,389
Liquor Enforcement Division Cash Fund	\$251,447	\$322,507
Total ²	\$340,120	\$399,896

Local Licensing Fees	September 2018	September 2017
Old Age Pension Fund (85% of Total) ³	\$283,454	\$259,186

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.