

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

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

Excise Tax	October 2018		October 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	\$28,576	357,198	\$27,401	342,514	\$296,689	3,708,617	\$292,940	3,661,746
Malt Liquor (Beer)	\$723,056	9,038,194	\$690,383	8,629,786	\$7,764,817	97,060,214	\$7,653,204	95,665,049
Spirituos Liqueurs ³	\$2,748,290	1,204,850	\$2,420,240	1,061,033	\$25,547,990	11,200,239	\$24,250,827	10,631,563
Hard Cider	\$8,500	106,255	\$7,716	96,452	\$86,706	1,083,828	\$82,038	1,025,474
Wine ^{3,4}	\$461,416	1,662,984	\$443,678	1,599,055	\$4,185,419	15,084,630	\$4,093,288	14,752,582
CO grape/produce \$10.00/ton	\$6,187	NA	\$5,792	NA	\$15,420	NA	\$13,601	NA
Wine Development Fee	\$62,949	NA	\$60,529	NA	\$570,451	NA	\$557,896	NA
Colorado Winery Surcharge ⁵	\$4,024	NA	\$4,085	NA	\$43,836	NA	\$40,787	NA
Total ⁶	\$4,042,997	12,369,481	\$3,659,824	11,728,841	\$38,511,329	128,137,529	\$36,984,580	125,736,413

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
October 2018**

State Licensing Fees ¹	October 2018	October 2017
General Fund	\$107,366	\$118,485
Liquor Enforcement Division Cash Fund	\$266,429	\$364,617
Total ²	\$373,795	\$483,102

Local Licensing Fees	October 2018	October 2017
Old Age Pension Fund (85% of Total) ³	\$304,729	\$346,046

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.