

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

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

Excise Tax	November 2018		November 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	\$25,099	313,736	\$25,279	315,984	\$321,788	4,022,353	\$318,218	3,977,730
Malt Liquor (Beer)	\$717,906	8,973,828	\$719,886	8,998,576	\$8,482,723	106,034,043	\$8,373,090	104,663,625
Spirituos Liquors ³	\$2,852,408	1,250,496	\$2,734,223	1,198,683	\$28,400,398	12,450,735	\$26,985,049	11,830,246
Hard Cider	\$9,057	113,217	\$7,675	95,934	\$95,764	1,197,045	\$89,713	1,121,408
Wine ^{3,4}	\$501,320	1,806,804	\$485,294	1,749,042	\$4,686,739	16,891,434	\$4,578,582	16,501,624
CO grape/produce \$10.00/ton	\$1,652	NA	\$1,196	NA	\$17,072	NA	\$14,797	NA
Wine Development Fee	\$68,393	NA	\$66,137	NA	\$638,844	NA	\$624,033	NA
Colorado Winery Surcharge ⁵	\$4,472	NA	\$4,222	NA	\$48,308	NA	\$45,009	NA
Total ⁶	\$4,180,308	12,458,081	\$4,043,911	12,358,220	\$42,691,637	140,595,610	\$41,028,491	138,094,633

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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Published Date: March 2019

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**Net Licensing Fee Collections by Accounting Period
November 2018**

State Licensing Fees ¹	November 2018	November 2017
General Fund	\$89,692	\$100,512
Liquor Enforcement Division Cash Fund	\$274,369	\$318,675
Total ²	\$364,061	\$419,187

Local Licensing Fees	November 2018	November 2017
Old Age Pension Fund (85% of Total) ³	\$301,216	\$281,201

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.