

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

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

Excise Tax	December 2018		December 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	\$7,626	95,325	\$28,293	353,665	\$329,414	4,117,679	\$346,512	4,331,395
Malt Liquor (Beer)	\$729,396	9,117,447	\$686,949	8,586,866	\$9,212,119	115,151,489	\$9,060,039	113,250,491
Spirituos Liquors ³	\$3,699,854	1,622,016	\$3,586,005	1,572,105	\$32,100,252	14,072,751	\$30,571,055	13,402,351
Hard Cider	\$8,334	104,178	\$6,363	79,539	\$104,098	1,301,223	\$96,076	1,200,948
Wine ^{3,4}	\$551,803	1,988,749	\$550,253	1,983,162	\$5,238,543	18,880,184	\$5,128,835	18,484,786
CO grape/produce \$10.00/ton	\$912	NA	\$499	NA	\$17,985	NA	\$15,296	NA
Wine Development Fee	\$75,280	NA	\$75,069	NA	\$714,124	NA	\$699,101	NA
Colorado Winery Surcharge ⁵	\$6,393	NA	\$3,665	NA	\$54,701	NA	\$48,675	NA
Total ⁶	\$5,079,599	12,927,716	\$4,937,097	12,575,338	\$47,771,236	153,523,326	\$45,965,588	150,669,971

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
December 2018**

State Licensing Fees ¹	December 2018	December 2017
General Fund	\$588,306	\$93,979
Liquor Enforcement Division Cash Fund	\$265,759	\$293,025
Total ²	\$854,065	\$387,004

Local Licensing Fees	December 2018	December 2017
Old Age Pension Fund (85% of Total) ³	\$223,034	\$275,068

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.