

Colorado Department of Revenue
Liquor Excise Tax Report
May 2019

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

Values rounded to nearest hundreds

Excise Tax	Liquor Tax ¹	Gallons ²
Wine ³	\$314,200	1,132,500
Hard Cider	\$10,300	128,800
Spirituous Liquors	\$1,580,400	692,800
Malt Liquor ⁴	\$899,000	11,237,100
Total ⁵	\$2,803,900	13,191,300

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). Spirituous liquor and wine are taxed on the amount of liters sold. Taxable liters are converted to gallons for this report.

³ The amount of wine excise tax reported does not include additional surcharges or fees. Surcharges and fees are reported annually in the Colorado Department of Revenue Annual Report.

⁴ This category includes all fermented malt beverages (malt liquor, beer, and 3.2% beer). SB18-243 removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxation is the same for all types of malt beverages. SB19-011, effective 1/1/2019, eliminated the previous dual licensing requirement for manufacturers, wholesalers, and importers to be in alignment with the definitional change for fermented malt beverages.

⁵ 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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