

Colorado Department of Revenue
Liquor Excise Tax Report
December 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	\$415,400	1,497,100
Hard Cider	\$8,900	110,700
Spirituous Liquors	\$2,686,800	1,177,900
Malt Liquor ⁴	\$760,300	9,503,400
Total ⁵	\$3,871,400	12,289,100

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). Legislation removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxing and licensing are the same for all types of malt beverages.

⁵ The displayed values are rounded for reporting purposes. The figures in this table might not sum to total due to rounding.

Prepared by: Office of Research and Analysis, dor_ora@state.co.us

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