

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

**Statistical Summary of Monthly Reports of Excise Tax for Alcohol Beverages (DR 0442) by Filing Period
January 2016**

Excise Tax	January 2016		January 2015		Calendar Year-to-Date 2016		Prior Calendar Year-to-Date 2015	
	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²
3.2% Beer	\$23,308	291,350	\$28,458	355,731	\$23,308	291,350	\$28,458	355,731
Malt Liquor (Beer)	\$589,251	7,365,643	\$620,136	7,751,701	\$589,251	7,365,643	\$620,136	7,751,701
Spirituous Liquors ³	\$1,551,365	680,119	\$1,614,071	707,609	\$1,551,365	680,119	\$1,614,071	707,609
Hard Cider	\$5,990	74,879	\$8,038	100,481	\$5,990	74,879	\$8,038	100,481
Wine ^{3,4}	\$294,869	1,062,735	\$311,457	1,122,521	\$294,869	1,062,735	\$311,457	1,122,521
CO grape/produce \$10.00/ton	\$19	NA	\$238	NA	\$19	NA	\$238	NA
Wine Development Fee	\$40,228	NA	\$42,491	NA	\$40,228	NA	\$42,491	NA
Colorado Winery Surcharge ⁵	\$2,041	NA	\$1,885	NA	\$2,041	NA	\$1,885	NA
Total ⁶	\$2,507,072	9,474,726	\$2,626,776	10,038,043	\$2,507,072	9,474,726	\$2,626,776	10,038,043

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
January 2016**

State Licensing Fees ¹	January 2016
General Fund	\$126,536
Liquor Enforcement Division Cash Fund	\$145,870
Total ²	\$272,406

Local Licensing Fees	January 2016
Old Age Pension Fund (85% of Total) ³	\$231,115

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.

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