

**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 2017**

Excise Tax	January 2017		January 2016		Calendar Year-to-Date 2017		Prior Calendar Year-to-Date 2016	
	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²
3.2% Beer	\$26,379	329,733	\$23,308	291,350	\$26,379	329,733	\$23,308	291,350
Malt Liquor (Beer)	\$628,102	7,851,281	\$589,251	7,365,643	\$628,102	7,851,281	\$589,251	7,365,643
Spirituos Liquors ³	\$1,673,945	733,857	\$1,551,365	680,119	\$1,673,945	733,857	\$1,551,365	680,119
Hard Cider	\$6,232	77,896	\$5,990	74,879	\$6,232	77,896	\$5,990	74,879
Wine ^{3,4}	\$318,246	1,146,987	\$294,869	1,062,735	\$318,246	1,146,987	\$294,869	1,062,735
CO grape/produce \$10.00/ton	\$205	NA	\$19	NA	\$205	NA	\$19	NA
Wine Development Fee	\$43,167	NA	\$40,228	NA	\$43,167	NA	\$40,228	NA
Colorado Winery Surcharge ⁵	\$2,992	NA	\$2,041	NA	\$2,992	NA	\$2,041	NA
Total ⁶	\$2,699,268	10,139,755	\$2,507,072	9,474,726	\$2,699,268	10,139,755	\$2,507,072	9,474,726

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 2017**

State Licensing Fees ¹	January 2017	January 2016
General Fund	\$101,724	\$126,536
Liquor Enforcement Division Cash Fund	\$176,162	\$145,870
Total ²	\$277,886	\$272,406

Local Licensing Fees	January 2017	January 2016
Old Age Pension Fund (85% of Total) ³	\$236,356	\$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.