

**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 2018**

Excise Tax	January 2018		January 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	\$25,006	312,575	\$26,379	329,733	\$25,006	312,575	\$26,379	329,733
Malt Liquor (Beer)	\$632,750	7,909,373	\$628,102	7,851,281	\$632,750	7,909,373	\$628,102	7,851,281
Spirituos Liquors ³	\$1,865,479	817,826	\$1,673,945	733,857	\$1,865,479	817,826	\$1,673,945	733,857
Hard Cider	\$6,577	82,212	\$6,232	77,896	\$6,577	82,212	\$6,232	77,896
Wine ^{3,4}	\$335,685	1,209,841	\$318,246	1,146,987	\$335,685	1,209,841	\$318,246	1,146,987
CO grape/produce \$10.00/ton	\$350	NA	\$205	NA	\$350	NA	\$205	NA
Wine Development Fee	\$45,796	NA	\$43,167	NA	\$45,796	NA	\$43,167	NA
Colorado Winery Surcharge ⁵	\$2,078	NA	\$2,992	NA	\$2,078	NA	\$2,992	NA
Total ⁶	\$2,913,721	10,331,827	\$2,699,268	10,139,755	\$2,913,721	10,331,827	\$2,699,268	10,139,755

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.

Colorado Department of Revenue
Liquor Excise Tax Report

Net Licensing Fee Collections by Accounting Period
January 2018

State Licensing Fees¹	January 2018	January 2017
General Fund	\$109,464	\$101,724
Liquor Enforcement Division Cash Fund	\$367,415	\$176,162
Total²	\$476,879	\$277,886

Local Licensing Fees	January 2018	January 2017
Old Age Pension Fund (85% of Total) ³	\$304,321	\$236,356

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.

Prepared by: Office of Research and Analysis, dor_ora@state.co.us
Published Date: April 2018