

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

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

Excise Tax	February 2016		February 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	\$23,483	293,540	\$22,896	286,194	\$46,791	584,890	\$51,354	641,925
Malt Liquor (Beer)	\$651,642	8,145,530	\$582,312	7,278,901	\$1,240,894	15,511,173	\$1,202,448	15,030,602
Spirituous Liquors ³	\$2,223,528	974,795	\$1,980,428	868,220	\$3,774,893	1,654,913	\$3,594,499	1,575,829
Hard Cider	\$6,404	80,045	\$7,288	91,098	\$12,394	154,924	\$15,326	191,579
Wine ^{3,4}	\$389,499	1,403,788	\$374,862	1,351,038	\$684,368	2,466,523	\$686,320	2,473,559
CO grape/produce \$10.00/ton	\$7	NA	\$6	NA	\$27	NA	\$245	NA
Wine Development Fee	\$53,138	NA	\$51,141	NA	\$93,365	NA	\$93,632	NA
Colorado Winery Surcharge ⁵	\$1,512	NA	\$2,078	NA	\$3,553	NA	\$3,963	NA
Total⁶	\$3,349,213	10,897,697	\$3,021,011	9,875,451	\$5,856,285	20,372,423	\$5,647,787	19,913,494

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
February 2016**

State Licensing Fees ¹	February 2016
General Fund	\$169,284
Liquor Enforcement Division Cash Fund	\$175,450
Total ²	\$344,734

Local Licensing Fees	February 2016
Old Age Pension Fund (85% of Total) ³	\$306,521

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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