

**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 2017**

Excise Tax	February 2017		February 2016		Calendar Year-to-Date 2017		Prior Calendar Year-to-Date 2016	
	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>
3.2% Beer	\$24,250	303,130	\$23,483	293,540	\$50,629	632,863	\$46,791	584,890
Malt Liquor (Beer)	\$613,317	7,666,467	\$651,642	8,145,530	\$1,241,420	15,517,749	\$1,240,894	15,511,173
Spirituos Liquors <sup>3</sup>	\$2,120,203	929,497	\$2,223,528	974,795	\$3,794,148	1,663,355	\$3,774,893	1,654,913
Hard Cider	\$7,502	93,776	\$6,404	80,045	\$13,734	171,671	\$12,394	154,924
Wine <sup>3,4</sup>	\$411,398	1,482,717	\$389,499	1,403,788	\$729,644	2,629,705	\$684,368	2,466,523
CO grape/produce \$10.00/ton	\$175	NA	\$7	NA	\$380	NA	\$27	NA
Wine Development Fee	\$55,842	NA	\$53,138	NA	\$99,009	NA	\$93,365	NA
Colorado Winery Surcharge <sup>5</sup>	\$2,646	NA	\$1,512	NA	\$5,638	NA	\$3,553	NA
<b>Total<sup>6</sup></b>	<b>\$3,235,335</b>	<b>10,475,588</b>	<b>\$3,349,213</b>	<b>10,897,697</b>	<b>\$5,934,602</b>	<b>20,615,342</b>	<b>\$5,856,285</b>	<b>20,372,423</b>

NA = not applicable

<sup>1</sup> 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.

<sup>2</sup> Gallons are calculated on taxes owed as reported by manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442).

<sup>3</sup> Spirituous liquor and wine are taxed on the amount of liters sold. Taxable liters are converted to gallons for this report.

<sup>4</sup> The amount of wine excise tax reported does not include additional surcharges or fees. Surcharges and fees are reported separately.

<sup>5</sup> 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.

<sup>6</sup> 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 2017**

<b>State Licensing Fees</b> <sup>1</sup>	<b>February 2017</b>	<b>February 2016</b>
General Fund	\$99,117	\$169,284
Liquor Enforcement Division Cash Fund	\$218,656	\$175,450
<b>Total</b> <sup>2</sup>	<b>\$317,772</b>	<b>\$344,734</b>

<b>Local Licensing Fees</b>	<b>February 2017</b>	<b>February 2016</b>
Old Age Pension Fund (85% of Total) <sup>3</sup>	\$274,543	\$306,521

<sup>1</sup> 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.

<sup>2</sup> The displayed values are rounded for reporting purposes. The figures in this table might not sum to total due to rounding.

<sup>3</sup> 15% of the total local licensing fees is retained by local jurisdictions.