

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

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

Excise Tax	March 2016		March 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	\$27,674	345,921	\$27,469	343,368	\$74,465	930,811	\$78,823	985,293
Malt Liquor (Beer)	\$729,597	9,119,961	\$718,910	8,986,372	\$1,970,491	24,631,135	\$1,921,358	24,016,974
Spirituous Liquors ³	\$2,402,958	1,053,457	\$2,406,769	1,055,128	\$6,177,851	2,708,370	\$6,001,268	2,630,956
Hard Cider	\$7,671	95,885	\$9,518	118,975	\$20,065	250,809	\$24,844	310,554
Wine ^{3,4}	\$437,383	1,576,367	\$405,003	1,459,666	\$1,121,750	4,042,890	\$1,091,323	3,933,225
CO grape/produce \$10.00/ton	\$70	NA	\$10	NA	\$96	NA	\$254	NA
Wine Development Fee	\$59,670	NA	\$55,239	NA	\$153,036	NA	\$148,871	NA
Colorado Winery Surcharge ⁵	\$4,389	NA	\$2,876	NA	\$7,943	NA	\$6,839	NA
Total ⁶	\$3,669,412	12,191,591	\$3,625,794	11,963,508	\$9,525,697	32,564,014	\$9,273,580	31,877,002

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
March 2016**

State Licensing Fees ¹	March 2016
General Fund	\$163,279
Liquor Enforcement Division Cash Fund	\$233,104
Total ²	\$396,383

Local Licensing Fees	March 2016
Old Age Pension Fund (85% of Total) ³	\$359,724

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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