

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

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

Excise Tax	April 2016		April 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	\$24,743	309,285	\$30,247	378,089	\$99,208	1,240,096	\$109,071	1,363,381
Malt Liquor (Beer)	\$708,266	8,853,321	\$726,213	9,077,658	\$2,678,756	33,484,455	\$2,647,571	33,094,632
Spirituous Liquors ³	\$2,092,328	917,277	\$2,187,695	959,086	\$8,270,179	3,625,647	\$8,188,963	3,590,042
Hard Cider	\$7,881	98,514	\$9,393	117,410	\$27,946	349,323	\$34,237	427,963
Wine ^{3,4}	\$374,920	1,351,245	\$383,259	1,381,300	\$1,496,670	5,394,135	\$1,474,581	5,314,526
CO grape/produce \$10.00/ton	\$16	NA	\$15	NA	\$112	NA	\$270	NA
Wine Development Fee	\$51,149	NA	\$52,273	NA	\$204,184	NA	\$201,143	NA
Colorado Winery Surcharge ⁵	\$2,819	NA	\$2,859	NA	\$10,761	NA	\$9,698	NA
Total ⁶	\$3,262,120	11,529,642	\$3,391,954	11,913,542	\$12,787,817	44,093,657	\$12,665,534	43,790,544

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
April 2016**

State Licensing Fees ¹	April 2016
General Fund	\$133,475
Liquor Enforcement Division Cash Fund	\$184,176
Total ²	\$317,651

Local Licensing Fees	April 2016
Old Age Pension Fund (85% of Total) ³	\$285,331

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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