

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

**Statistical Summary of Monthly Reports of Excise Tax for Alcohol Beverages (DR 0442) by Filing Period  
May 2017**

Excise Tax	May 2017		May 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	\$31,393	392,409	\$29,665	370,816	\$127,807	1,597,590	\$128,873	1,610,913
Malt Liquor (Beer)	\$823,404	10,292,546	\$758,707	9,483,835	\$3,522,878	44,035,970	\$3,437,463	42,968,290
Spirituos Liquors <sup>3</sup>	\$2,683,642	1,176,509	\$2,479,824	1,087,155	\$11,267,817	4,939,811	\$10,750,003	4,712,802
Hard Cider	\$8,401	105,012	\$9,558	119,475	\$38,216	477,696	\$37,504	468,798
Wine <sup>3,4</sup>	\$423,999	1,528,132	\$401,218	1,446,024	\$1,956,188	7,050,279	\$1,897,888	6,840,160
CO grape/produce \$10.00/ton	\$4	NA	\$17	NA	\$536	NA	\$129	NA
Wine Development Fee	\$57,844	NA	\$54,736	NA	\$266,341	NA	\$258,921	NA
Colorado Winery Surcharge <sup>5</sup>	\$3,928	NA	\$5,476	NA	\$15,474	NA	\$16,237	NA
<b>Total <sup>6</sup></b>	<b>\$4,032,615</b>	<b>13,494,608</b>	<b>\$3,739,201</b>	<b>12,507,305</b>	<b>\$17,195,256</b>	<b>58,101,347</b>	<b>\$16,527,017</b>	<b>56,600,962</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  
May 2017**

<b>State Licensing Fees</b> <sup>1</sup>	<b>May 2017</b>	<b>May 2016</b>
General Fund	\$103,670	\$161,500
Liquor Enforcement Division Cash Fund	\$471,962	\$201,008
<b>Total</b> <sup>2</sup>	<b>\$575,632</b>	<b>\$362,508</b>

<b>Local Licensing Fees</b>	<b>May 2017</b>	<b>May 2016</b>
Old Age Pension Fund (85% of Total) <sup>3</sup>	\$322,575	\$261,735

<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.