

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

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

Excise Tax	July 2016		July 2015		Calendar Year-to-Date 2016		Prior Calendar Year-to-Date 2015	
	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	\$36,033	450,417	\$38,800	484,997	\$202,047	2,525,587	\$208,008	2,600,096
Malt Liquor (Beer)	\$794,724	9,934,050	\$860,592	10,757,399	\$5,179,540	64,744,245	\$4,927,387	61,592,338
Spirituous Liquors <sup>3</sup>	\$2,061,617	903,813	\$2,274,717	997,236	\$15,987,463	7,008,904	\$15,500,807	6,795,554
Hard Cider	\$9,311	116,391	\$11,354	141,925	\$57,795	722,432	\$67,536	844,196
Wine <sup>3,4</sup>	\$354,363	1,277,157	\$387,448	1,396,396	\$2,739,139	9,872,106	\$2,688,642	9,690,112
CO grape/produce \$10.00/ton	\$36	NA	\$86	NA	\$166	NA	\$362	NA
Wine Development Fee	\$48,344	NA	\$52,858	NA	\$373,689	NA	\$366,773	NA
Colorado Winery Surcharge <sup>5</sup>	\$6,351	NA	\$6,219	NA	\$25,726	NA	\$21,802	NA
<b>Total<sup>6</sup></b>	<b>\$3,310,779</b>	<b>12,681,828</b>	<b>\$3,632,073</b>	<b>13,777,953</b>	<b>\$24,565,564</b>	<b>84,873,274</b>	<b>\$23,781,316</b>	<b>81,522,296</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  
July 2016**

<b>State Licensing Fees</b> <sup>1</sup>	<b>July 2016</b>	<b>July 2015</b>
General Fund	\$100,823	\$99,055
Liquor Enforcement Division Cash Fund	\$150,683	\$202,555
<b>Total</b> <sup>2</sup>	<b>\$251,505</b>	<b>\$301,610</b>

<b>Local Licensing Fees</b>	<b>July 2016</b>	<b>July 2015</b>
Old Age Pension Fund (85% of Total) <sup>3</sup>	\$232,773	\$309,500

<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.