

**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 2017**

Excise Tax	July 2017		July 2016		Calendar Year-to-Date 2017		Prior Calendar Year-to-Date 2016	
	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²	Liquor Tax ¹	Gallons ²
3.2% Beer	\$33,976	424,697	\$36,033	450,417	\$200,763	2,509,540	\$202,047	2,525,587
Malt Liquor (Beer)	\$793,836	9,922,952	\$794,724	9,934,050	\$5,275,790	65,947,377	\$5,179,540	64,744,245
Spirituos Liquors ³	\$2,130,047	933,813	\$2,061,617	903,813	\$16,679,320	7,312,214	\$15,987,463	7,008,904
Hard Cider	\$9,573	119,660	\$9,311	116,391	\$58,159	726,982	\$57,795	722,432
Wine ^{3,4}	\$370,703	1,336,047	\$354,363	1,277,157	\$2,801,001	10,095,062	\$2,739,139	9,872,106
CO grape/produce \$10.00/ton	\$18	NA	\$36	NA	\$554	NA	\$166	NA
Wine Development Fee	\$50,573	NA	\$48,344	NA	\$381,595	NA	\$373,689	NA
Colorado Winery Surcharge ⁵	\$5,410	NA	\$6,351	NA	\$24,912	NA	\$25,726	NA
Total ⁶	\$3,394,136	12,737,169	\$3,310,779	12,681,828	\$25,422,094	86,591,175	\$24,565,564	84,873,274

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
July 2017**

State Licensing Fees ¹	July 2017	July 2016
General Fund	\$80,890	\$100,823
Liquor Enforcement Division Cash Fund	\$300,427	\$150,683
Total ²	\$381,317	\$251,505

Local Licensing Fees	July 2017	July 2016
Old Age Pension Fund (85% of Total) ³	\$315,757	\$232,773

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.