

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

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

Excise Tax	August 2016		August 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	\$36,800	459,996	\$36,677	458,468	\$238,847	2,985,583	\$244,685	3,058,564
Malt Liquor (Beer)	\$899,292	11,241,152	\$801,766	10,022,079	\$6,078,832	75,985,397	\$5,729,153	71,614,418
Spirituuous Liquors ³	\$2,528,326	1,108,418	\$2,240,191	982,100	\$18,515,789	8,117,322	\$17,740,998	7,777,654
Hard Cider	\$9,505	118,816	\$10,305	128,813	\$67,300	841,247	\$77,841	973,008
Wine ^{3,4}	\$438,817	1,581,536	\$387,343	1,396,019	\$3,177,956	11,453,643	\$3,075,985	11,086,130
CO grape/produce \$10.00/ton	\$411	NA	\$354	NA	\$577	NA	\$716	NA
Wine Development Fee	\$59,866	NA	\$52,843	NA	\$433,555	NA	\$419,616	NA
Colorado Winery Surcharge ⁵	\$6,226	NA	\$5,084	NA	\$31,952	NA	\$26,886	NA
Total ⁶	\$3,979,244	14,509,917	\$3,534,564	12,987,479	\$28,544,807	99,383,192	\$27,315,881	94,509,775

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
August 2016**

State Licensing Fees ¹	August 2016	August 2015
General Fund	\$122,552	\$116,021
Liquor Enforcement Division Cash Fund	\$221,000	\$181,630
Total ²	\$343,552	\$297,651

Local Licensing Fees	August 2016	August 2015
Old Age Pension Fund (85% of Total) ³	\$328,631	\$233,113

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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