

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

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

Excise Tax	September 2016		September 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	\$26,398	329,971	\$31,411	392,633	\$265,244	3,315,554	\$276,096	3,451,197
Malt Liquor (Beer)	\$736,497	9,206,213	\$808,396	10,104,953	\$6,815,329	85,191,609	\$6,537,550	81,719,370
Spirituous Liquors ³	\$2,380,950	1,043,808	\$2,442,456	1,070,773	\$20,896,739	9,161,131	\$20,183,454	8,848,426
Hard Cider	\$7,619	95,240	\$10,687	133,589	\$74,919	936,487	\$88,528	1,106,597
Wine ^{3,4}	\$393,742	1,419,082	\$398,334	1,435,630	\$3,571,698	12,872,725	\$3,474,319	12,521,761
CO grape/produce \$10.00/ton	\$5,512	NA	\$3,697	NA	\$6,089	NA	\$4,413	NA
Wine Development Fee	\$53,717	NA	\$54,343	NA	\$487,271	NA	\$473,959	NA
Colorado Winery Surcharge ⁵	\$6,216	NA	\$6,328	NA	\$38,169	NA	\$33,214	NA
Total ⁶	\$3,610,651	12,094,315	\$3,755,651	13,137,577	\$32,155,458	111,477,507	\$31,071,532	107,647,352

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
September 2016**

State Licensing Fees ¹	September 2016	September 2015
General Fund	\$95,666	\$131,803
Liquor Enforcement Division Cash Fund	\$177,578	\$189,746
Total ²	\$273,243	\$321,549

Local Licensing Fees	September 2016	September 2015
Old Age Pension Fund (85% of Total) ³	\$274,571	\$247,073

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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