

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

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

Excise Tax	October 2016		October 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	\$25,771	322,142	\$26,570	332,130	\$291,016	3,637,697	\$302,666	3,783,327
Malt Liquor (Beer)	\$708,247	8,853,090	\$737,346	9,216,823	\$7,523,576	94,044,699	\$7,274,896	90,936,194
Spirituous Liquors ³	\$2,242,212	982,986	\$2,272,458	996,246	\$23,138,950	10,144,116	\$22,455,912	9,844,672
Hard Cider	\$7,356	91,944	\$10,423	130,284	\$82,275	1,028,432	\$98,951	1,236,881
Wine ^{3,4}	\$413,142	1,489,002	\$416,966	1,502,782	\$3,984,840	14,361,726	\$3,891,285	14,024,543
CO grape/produce \$10.00/ton	\$10,532	NA	\$8,648	NA	\$16,621	NA	\$13,061	NA
Wine Development Fee	\$56,147	NA	\$56,885	NA	\$543,418	NA	\$530,844	NA
Colorado Winery Surcharge ⁵	\$4,107	NA	\$3,818	NA	\$42,275	NA	\$37,033	NA
Total ⁶	\$3,467,513	11,739,164	\$3,533,115	12,178,266	\$35,622,972	123,216,670	\$34,604,646	119,825,618

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
October 2016**

State Licensing Fees ¹	October 2016	October 2015
General Fund	\$127,277	\$125,341
Liquor Enforcement Division Cash Fund	\$187,680	\$186,985
Total ²	\$314,956	\$312,326

Local Licensing Fees	October 2016	October 2015
Old Age Pension Fund (85% of Total) ³	\$290,785	\$297,096

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.

Prepared by: Office of Research and Analysis, dor_ora@state.co.us
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