

**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 2017**

Excise Tax	October 2017		October 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	\$27,401	342,514	\$25,771	322,142	\$292,940	3,661,746	\$291,016	3,637,697
Malt Liquor (Beer)	\$690,383	8,629,786	\$708,247	8,853,090	\$7,653,204	95,665,049	\$7,523,576	94,044,699
Spirituous Liquors ³	\$2,420,240	1,061,033	\$2,242,212	982,986	\$24,250,827	10,631,563	\$23,138,950	10,144,116
Hard Cider	\$7,716	96,452	\$7,356	91,944	\$82,038	1,025,474	\$82,275	1,028,432
Wine ^{3,4}	\$443,678	1,599,055	\$413,142	1,489,002	\$4,093,288	14,752,582	\$3,984,840	14,361,726
CO grape/produce \$10.00/ton	\$5,792	NA	\$10,532	NA	\$13,601	NA	\$16,621	NA
Wine Development Fee	\$60,529	NA	\$56,147	NA	\$557,896	NA	\$543,418	NA
Colorado Winery Surcharge ⁵	\$4,085	NA	\$4,107	NA	\$40,787	NA	\$42,275	NA
Total⁶	\$3,659,824	11,728,841	\$3,467,513	11,739,164	\$36,984,580	125,736,413	\$35,622,972	123,216,670

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 2017

State Licensing Fees¹	October 2017	October 2016
General Fund	\$118,485	\$127,277
Liquor Enforcement Division Cash Fund	\$364,617	\$187,680
Total²	\$483,102	\$314,956

Local Licensing Fees	October 2017	October 2016
Old Age Pension Fund (85% of Total) ³	\$346,046	\$290,785

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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