

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

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

Excise Tax	November 2016		November 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	\$27,901	348,757	\$24,944	311,800	\$318,916	3,986,454	\$327,610	4,095,128
Malt Liquor (Beer)	\$709,596	8,869,950	\$579,719	7,246,493	\$8,233,172	102,914,649	\$7,854,615	98,182,687
Spirituous Liquors ³	\$2,654,451	1,163,711	\$2,355,034	1,032,447	\$25,793,401	11,307,828	\$24,810,946	10,877,119
Hard Cider	\$8,715	108,943	\$8,223	102,792	\$90,990	1,137,375	\$107,174	1,339,673
Wine ^{3,4}	\$480,375	1,731,315	\$419,523	1,511,998	\$4,465,215	16,093,042	\$4,310,807	15,536,541
CO grape/produce \$10.00/ton	\$693	NA	\$2,869	NA	\$17,314	NA	\$15,930	NA
Wine Development Fee	\$65,522	NA	\$57,234	NA	\$608,940	NA	\$588,077	NA
Colorado Winery Surcharge ⁵	\$3,447	NA	\$4,090	NA	\$45,722	NA	\$41,122	NA
Total ⁶	\$3,950,700	12,222,677	\$3,451,635	10,205,530	\$39,573,671	135,439,347	\$38,056,282	130,031,148

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
November 2016**

State Licensing Fees ¹	November 2016	November 2015
General Fund	\$104,860	\$116,033
Liquor Enforcement Division Cash Fund	\$176,745	\$182,240
Total ²	\$281,605	\$298,273

Local Licensing Fees	November 2016	November 2015
Old Age Pension Fund (85% of Total) ³	\$302,919	\$307,678

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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