

**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 2017**

Excise Tax	November 2017		November 2016		Calendar Year-to-Date 2017		Prior Calendar Year-to-Date 2016	
	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>	Liquor Tax <sup>1</sup>	Gallons <sup>2</sup>
3.2% Beer	\$25,279	315,984	\$27,901	348,757	\$318,218	3,977,730	\$318,916	3,986,454
Malt Liquor (Beer)	\$719,886	8,998,576	\$709,596	8,869,950	\$8,373,090	104,663,625	\$8,233,172	102,914,649
Spirituos Liqueurs <sup>3</sup>	\$2,734,223	1,198,683	\$2,654,451	1,163,711	\$26,985,049	11,830,246	\$25,793,401	11,307,828
Hard Cider	\$7,675	95,934	\$8,715	108,943	\$89,713	1,121,408	\$90,990	1,137,375
Wine <sup>3,4</sup>	\$485,294	1,749,042	\$480,375	1,731,315	\$4,578,582	16,501,624	\$4,465,215	16,093,042
CO grape/produce \$10.00/ton	\$1,196	NA	\$693	NA	\$14,797	NA	\$17,314	NA
Wine Development Fee	\$66,137	NA	\$65,522	NA	\$624,033	NA	\$608,940	NA
Colorado Winery Surcharge <sup>5</sup>	\$4,222	NA	\$3,447	NA	\$45,009	NA	\$45,722	NA
<b>Total <sup>6</sup></b>	<b>\$4,043,911</b>	<b>12,358,220</b>	<b>\$3,950,700</b>	<b>12,222,677</b>	<b>\$41,028,491</b>	<b>138,094,633</b>	<b>\$39,573,671</b>	<b>135,439,347</b>

NA = not applicable

<sup>1</sup> 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.

<sup>2</sup> Gallons are calculated on taxes owed as reported by manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442).

<sup>3</sup> Spirituous liquor and wine are taxed on the amount of liters sold. Taxable liters are converted to gallons for this report.

<sup>4</sup> The amount of wine excise tax reported does not include additional surcharges or fees. Surcharges and fees are reported separately.

<sup>5</sup> 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.

<sup>6</sup> The displayed values are rounded for reporting purposes. The figures in this table might not sum to total due to rounding.

Prepared by: Office of Research and Analysis, dor\_ora@state.co.us

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**Net Licensing Fee Collections by Accounting Period  
November 2017**

<b>State Licensing Fees</b> <sup>1</sup>	<b>November 2017</b>	<b>November 2016</b>
General Fund	\$100,512	\$104,860
Liquor Enforcement Division Cash Fund	\$318,675	\$176,745
<b>Total</b> <sup>2</sup>	<b>\$419,187</b>	<b>\$281,605</b>

<b>Local Licensing Fees</b>	<b>November 2017</b>	<b>November 2016</b>
Old Age Pension Fund (85% of Total) <sup>3</sup>	\$281,201	\$302,919

<sup>1</sup> 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.

<sup>2</sup> The displayed values are rounded for reporting purposes. The figures in this table might not sum to total due to rounding.

<sup>3</sup> 15% of the total local licensing fees is retained by local jurisdictions.