

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

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

Excise Tax	December 2016		December 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	\$27,903	348,782	\$29,454	368,179	\$346,819	4,335,235	\$357,065	4,463,307
Malt Liquor (Beer)	\$678,290	8,478,627	\$705,175	8,814,693	\$8,911,462	111,393,276	\$8,559,790	106,997,380
Spirituos Liquors ³	\$3,542,113	1,552,862	\$3,565,715	1,563,210	\$29,335,514	12,860,690	\$28,376,661	12,440,329
Hard Cider	\$7,710	96,374	\$8,704	108,800	\$98,700	1,233,749	\$115,878	1,448,473
Wine ^{3,4}	\$574,334	2,069,952	\$578,335	2,084,373	\$5,039,549	18,162,994	\$4,889,143	17,620,914
CO grape/produce \$10.00/ton	\$1,401	NA	\$1,594	NA	\$18,715	NA	\$17,524	NA
Wine Development Fee	\$78,354	NA	\$78,900	NA	\$687,294	NA	\$666,977	NA
Colorado Winery Surcharge ⁵	\$4,564	NA	\$3,581	NA	\$50,286	NA	\$44,704	NA
Total ⁶	\$4,914,668	12,546,597	\$4,971,459	12,939,255	\$44,488,339	147,985,944	\$43,027,741	142,970,403

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
December 2016**

State Licensing Fees ¹	December 2016	December 2015
General Fund	\$90,236	\$122,525
Liquor Enforcement Division Cash Fund	\$198,595	\$176,742
Total ²	\$288,831	\$299,267

Local Licensing Fees	December 2016	December 2015
Old Age Pension Fund (85% of Total) ³	\$306,786	\$314,776

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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