

**First Regular Session
Seventy-second General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 19-0862.01 Yelana Love x2295

SENATE BILL 19-142

SENATE SPONSORSHIP

Donovan,

HOUSE SPONSORSHIP

(None),

Senate Committees

Business, Labor, & Technology

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE EXCLUSION OF HARD CIDER FROM THE "COLORADO**
102 **WINE INDUSTRY DEVELOPMENT ACT".**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill:

- ! Removes hard cider from the definition of "wine" for purposes of the "Colorado Wine Industry Development Act"; and
- ! Exempts produce used in the production of hard cider from the excise tax deposited in the Colorado wine industry

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

development fund.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 35-29.5-102, **amend**
3 the introductory portion and (4) as follows:

4 **35-29.5-102. Definitions.** As used in this ~~article~~ ARTICLE 29.5,
5 unless the context otherwise requires:

6 (4) (a) "Wine" means any vinous liquor containing not more than
7 twenty-one percent alcohol by volume and produced in all respects in
8 conformity with the laws of the United States and the regulations of the
9 bureau of alcohol, tobacco, and firearms of the United States department
10 of the treasury or any of its successor agencies.

11 (b) "WINE" DOES NOT INCLUDE HARD CIDER AS DEFINED IN
12 SECTION 44-3-103 (20).

13 **SECTION 2.** In Colorado Revised Statutes, 44-3-503, **amend**
14 (1)(d) as follows:

15 **44-3-503. Excise tax - records - rules - definition.** (1) (d) (I) An
16 excise tax of ten dollars per ton of grapes is imposed upon all grapes of
17 the vinifera varieties or other produce used in the production of wine in
18 this state by a licensed Colorado winery or vintner's restaurant, whether
19 true or hybrid. The excise tax imposed pursuant to this subsection (1)(d)
20 shall be paid to the department by the licensed winery or vintner's
21 restaurant at the time of purchase of the product by the winery or vintner's
22 restaurant or of importation of the product, whichever is later. An amount
23 equal to one hundred percent of such excise tax shall be transferred from
24 the general fund to the Colorado wine industry development fund created
25 in section 35-29.5-105. Such transfers shall be made by the state treasurer

1 as soon as possible after the twentieth day of the month following the
2 collection of such excise tax.

3 (II) THE EXCISE TAX IMPOSED IN ACCORDANCE WITH THIS SECTION
4 DOES NOT APPLY TO PRODUCE USED IN THE PRODUCTION OF HARD CIDER.

5 **SECTION 3. Act subject to petition - effective date.** This act
6 takes effect at 12:01 a.m. on the day following the expiration of the
7 ninety-day period after final adjournment of the general assembly (August
8 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a
9 referendum petition is filed pursuant to section 1 (3) of article V of the
10 state constitution against this act or an item, section, or part of this act
11 within such period, then the act, item, section, or part will not take effect
12 unless approved by the people at the general election to be held in
13 November 2020 and, in such case, will take effect on the date of the
14 official declaration of the vote thereon by the governor.