

CHAPTER 47

REVENUE - ACTIVITIES REGULATION

HOUSE BILL 22-1017

BY REPRESENTATIVE(S) Bird and Woog, Benavidez, Bockenfeld, Gray, Snyder;
also SENATOR(S) Kolker and Liston, Cooke, Coram, Gardner, Holbert, Scott, Smallwood, Sonnenberg.

AN ACT

CONCERNING AN EXPANSION OF THE EXCISE TAX EXEMPTION FOR ALCOHOL BEVERAGES BROUGHT INTO THE STATE.

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

SECTION 1. In Colorado Revised Statutes, 44-3-106, **amend** (4) as follows:

44-3-106. Exemptions. (4) Any ~~passenger~~ INDIVIDUAL twenty-one years of age or older ~~arriving at any airport in~~ ENTERING this state ~~on an air flight originating in~~ FROM ANOTHER STATE OR a foreign country ~~who is thereby subject to customs clearance at the airport~~ may lawfully possess up to one gallon or four liters (one imperial gallon), ~~whichever measure is applicable, of an alcohol beverage~~ FOR PERSONAL USE AND NOT FOR SALE ALCOHOL BEVERAGES without liability for the Colorado excise tax ~~thereon~~. ON THE ALCOHOL BEVERAGES UP TO THE FOLLOWING AMOUNTS:

- (a) TWO AND ONE-FOURTH GALLONS, OR TWO HUNDRED EIGHTY-EIGHT OUNCES, OF MALT LIQUOR;
- (b) TWO AND ONE-FOURTH GALLONS, OR TWO HUNDRED EIGHTY-EIGHT OUNCES, OF HARD CIDER;
- (c) NINE LITERS OF VINOUS LIQUOR; AND
- (d) SIX LITERS OF SPIRITOUS LIQUOR.

SECTION 2. Act subject to petition - effective date - applicability. (1) This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum

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petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

(2) This act applies to passengers possessing alcohol beverages at an airport on or after the applicable effective date of this act.

Approved: March 24, 2022