

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

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 19-0862.01 Yelana Love x2295

SENATE BILL 19-142

SENATE SPONSORSHIP

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A BILL FOR AN ACT

101 **CONCERNING THE EXCLUSION OF HARD CIDER FROM THE "COLORADO**
102 **WINE INDUSTRY DEVELOPMENT ACT", AND, IN CONNECTION**
103 **THEREWITH, MAKING AN APPROPRIATION.**

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

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.

SENATE
3rd Reading Unamended
April 15, 2019

SENATE
Amended 2nd Reading
April 12, 2019

the excise tax deposited in the Colorado wine industry 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
4 SUBSECTION (1)(d) DOES NOT APPLY TO PRODUCE USED IN THE
5 PRODUCTION OF HARD CIDER.

6 **SECTION 3. Appropriation.** For the 2019-20 state fiscal year,
7 \$2,000 is appropriated to the department of revenue. This appropriation
8 is from the general fund. To implement this act, the department may use
9 this appropriation for tax administration IT system (GenTax) support.

10 **SECTION 4. Act subject to petition - effective date.** This act
11 takes effect September 1, 2019; except that, if a referendum petition is
12 filed pursuant to section 1 (3) of article V of the state constitution against
13 this act or an item, section, or part of this act within the ninety-day period
14 after final adjournment of the general assembly, then the act, item,
15 section, or part will not take effect unless approved by the people at the
16 general election to be held in November 2020 and, in such case, will take
17 effect on the date of the official declaration of the vote thereon by the
18 governor.