

**Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 22-0169.01 Yelana Love x2295

HOUSE BILL 22-1017

HOUSE SPONSORSHIP

Bird and Woog, Benavidez, Bockenfeld, Gray, Snyder

SENATE SPONSORSHIP

Kolker and Liston,

House Committees

Business Affairs & Labor

Senate Committees

Business, Labor, & Technology

A BILL FOR AN ACT

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

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/>.)

Legislative Oversight Committee Concerning Tax Policy.

Current law provides an excise tax exemption for up to one gallon, or 4 liters, of alcohol beverages brought by air passengers into the state from a foreign country. The bill increases the exemption to:

- 2.25 gallons of malt liquor and hard cider;
- 9 liters of vinous liquor; and

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
2nd Reading Unamended
March 9, 2022

HOUSE
3rd Reading Unamended
February 24, 2022

HOUSE
Amended 2nd Reading
February 23, 2022

- 6 liters of spirituous liquor.

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

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

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

13 (a) TWO AND ONE-FOURTH GALLONS, OR TWO HUNDRED
14 EIGHTY-EIGHT OUNCES, OF MALT LIQUOR;

15 (b) TWO AND ONE-FOURTH GALLONS, OR TWO HUNDRED
16 EIGHTY-EIGHT OUNCES, OF HARD CIDER;

17 (c) NINE LITERS OF VINOUS LIQUOR; AND

18 (d) SIX LITERS OF SPIRITOUS LIQUOR.

19 **SECTION 2. Act subject to petition - effective date -**
20 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following
21 the expiration of the ninety-day period after final adjournment of the
22 general assembly; except that, if a referendum petition is filed pursuant
23 to section 1 (3) of article V of the state constitution against this act or an
24 item, section, or part of this act within such period, then the act, item,
25 section, or part will not take effect unless approved by the people at the

1 general election to be held in November 2022 and, in such case, will take
2 effect on the date of the official declaration of the vote thereon by the
3 governor.

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