

Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO

DRAFT
10.6.21

BILL 8

LLS NO. 22-0169.01 Yelana Love x2295

INTERIM COMMITTEE BILL

Legislative Oversight Committee Concerning Tax Policy

BILL TOPIC: "Increase Alcohol Beverage Excise Tax Exemption"

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

*Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

- 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 twenty-one years of
5 age or older arriving at any airport in this state on an air flight originating
6 in a foreign country who is ~~thereby~~ subject to customs clearance at the
7 airport may lawfully possess ~~up to one gallon or four liters (one imperial~~
8 ~~gallon) whichever measure is applicable, of an alcohol beverage~~ ALCOHOL
9 BEVERAGES without liability for the Colorado excise tax ~~thereon~~ ON THE
10 ALCOHOL BEVERAGES UP TO THE FOLLOWING AMOUNTS:

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

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

15 (c) NINE LITERS OF VINOUS LIQUOR; AND

16 (d) SIX LITERS OF SPIRITOUS LIQUOR.

17 **SECTION 2. Act subject to petition - effective date -**
18 **applicability.** (1) This act takes effect at 12:01 a.m. on the day following
19 the expiration of the ninety-day period after final adjournment of the
20 general assembly; except that, if a referendum petition is filed pursuant
21 to section 1 (3) of article V of the state constitution against this act or an
22 item, section, or part of this act within such period, then the act, item,
23 section, or part will not take effect unless approved by the people at the
24 general election to be held in November 2022 and, in such case, will take
25 effect on the date of the official declaration of the vote thereon by the

1 governor.

2 (2) This act applies to passengers possessing alcohol beverages at

3 an airport on or after the applicable effective date of this act.