

FISCAL NOTE

FISCAL IMPACT: State Local Statutory Public Entity Conditional No Fiscal Impact

BILL TOPIC: HOME BREWING BY ADULT FOR PERSONAL USE

Summary of Legislation

Current Colorado law allows the head of a family to produce beer or wine without having to obtain a liquor license or pay applicable liquor taxes. In order to qualify for the exemption, the home-produced beer or wine must be for family use and may not be made available for sale. This bill allows an adult, rather than a head of a family, to produce beer or wine for personal use, rather than family use, without having to obtain a liquor license or pay applicable liquor taxes.

Assessment

Changing the language of the home brewing exemption is not expected to impact the revenue, expenditures, or workload for any state agency or local government. For this reason, the bill is assessed as having no fiscal impact.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Office of Information Technology Revenue

Research Note Available

An LCS Research Note for HB16-1084 is available online and through the iLegislate app. Research notes provide additional policy and background information about the bill and summarize action taken by the General Assembly concerning the bill.

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit: **www.colorado.gov/fiscalnotes**.