

Second Regular Session  
Sixty-fourth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. R04-1114.02 Jason Gelender

SCR04-021

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SENATE SPONSORSHIP

Grossman, and Groff

HOUSE SPONSORSHIP

(None),

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Senate Committees

Business Affairs & Labor  
Appropriations

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House Committees

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SENATE CONCURRENT RESOLUTION 04-021

101 SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF  
102 COLORADO AN AMENDMENT TO ARTICLE X OF THE  
103 CONSTITUTION OF THE STATE OF COLORADO, CONCERNING THE  
104 IMPOSITION OF AN ADDITIONAL EXCISE TAX ON ALCOHOL  
105 BEVERAGES FOR THE PURPOSE OF CREATING A PERMANENT  
106 FUNDING SOURCE FOR THE TONY GRAMPSAS YOUTH SERVICES  
107 PROGRAM, AND, IN CONNECTION THEREWITH, EXCLUDING THE  
108 NET REVENUES OF THE EXCISE TAX AND INTEREST OR INCOME  
109 EARNED ON THE DEPOSIT AND INVESTMENT OF SAID NET  
110 REVENUES FROM FISCAL YEAR SPENDING FOR PURPOSES OF  
111 SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION.

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Resolution Summary

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

*(Note: This summary applies to this resolution as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)*

On and after April 1, 2005, imposes an additional excise tax on alcohol beverages. Specifies varying rates for the additional excise tax as it applies to: malt liquors, fermented malt beverages, and hard cider; vinous liquors other than hard cider; and spiritous liquors.

Requires net revenues of the additional excise tax to be credited to a newly created Tony Grampsas youth services program fund. Requires that interest or income earned on fund moneys and moneys remaining in the fund at the end of any fiscal year remain in the fund. For each state fiscal year that commences on or after July 1, 2005, requires the general assembly to appropriate from the fund an amount equal to the amount forecast to be credited to the fund during the fiscal year to fund the Tony Grampsas youth services program.

Specifies that neither net revenues of the additional excise tax nor interest or income earned on the deposit and investment of moneys in the Tony Grampsas youth services program fund shall be included in fiscal year spending for purposes of section 20 of article X of the state constitution (TABOR).

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1            *Be It Resolved by the Senate of the Sixty-fourth General Assembly*  
2            *of the State of Colorado, the House of Representatives concurring herein:*

3            **SECTION 1.** At the next election at which such question may be  
4            submitted, there shall be submitted to the registered electors of the state  
5            of Colorado, for their approval or rejection, the following amendment to  
6            the constitution of the state of Colorado, to wit:

7            Article X of the constitution of the state of Colorado is amended  
8            BY THE ADDITION OF A NEW SECTION to read:

9            **Section 21. Additional liquor taxes - funding of Tony**  
10          **Grampsas youth services program.** (1) ON AND AFTER APRIL 1, 2005,  
11          IN ADDITION TO ANY OTHER EXCISE TAXES IMPOSED ON ALCOHOL  
12          BEVERAGES PURSUANT TO LAW, AN EXCISE TAX SHALL BE IMPOSED AT THE  
13          RATE OF TWO AND FOUR-TENTHS CENTS PER GALLON, OR THE SAME PER

1 UNIT VOLUME TAX APPLIED TO METRIC MEASURE, ON ALL MALT LIQUORS,  
2 FERMENTED MALT BEVERAGES, AND HARD CIDER, TWO AND TWO-TENTHS  
3 CENTS PER LITER ON ALL VINOUS LIQUORS EXCEPT HARD CIDER, AND  
4 EIGHTEEN CENTS PER LITER ON ALL SPIRITOUS LIQUORS. THE EXCISE TAX  
5 SHALL BE COLLECTED IN THE SAME MANNER AS OTHER EXCISE TAXES  
6 IMPOSED ON ALCOHOL BEVERAGES, BUT THE REVENUES GENERATED BY  
7 THE EXCISE TAX SHALL BE CREDITED AND USED AS SPECIFIED IN  
8 SUBSECTION (2) OF THIS SECTION.

9 (2) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (b) OF  
10 SECTION 2 OF ARTICLE XXIV OF THIS CONSTITUTION, ALL NET REVENUES  
11 OF THE EXCISE TAX IMPOSED BY SUBSECTION (1) OF THIS SECTION SHALL  
12 BE CREDITED TO THE TONY GRAMPSAS YOUTH SERVICES PROGRAM FUND,  
13 WHICH IS HEREBY CREATED IN THE STATE TREASURY. ALL INTEREST OR  
14 INCOME EARNED ON THE DEPOSIT AND INVESTMENT OF MONEYS IN THE  
15 FUND SHALL BE CREDITED TO THE FUND. MONEYS REMAINING IN THE FUND  
16 AT THE END OF ANY FISCAL YEAR SHALL REMAIN IN THE FUND AND SHALL  
17 NOT BE CREDITED TO THE STATE GENERAL FUND OR ANY OTHER FUND. FOR  
18 EACH STATE FISCAL YEAR THAT COMMENCES ON OR AFTER JULY 1, 2005,  
19 THE GENERAL ASSEMBLY SHALL APPROPRIATE FROM THE FUND AN AMOUNT  
20 EQUAL TO THE AMOUNT FORECAST TO BE CREDITED TO THE FUND DURING  
21 THE FISCAL YEAR TO THE DEPARTMENT OF PUBLIC HEALTH AND  
22 ENVIRONMENT, PREVENTION SERVICES DIVISION OR ANY SUCCESSOR  
23 AGENCY FOR THE TONY GRAMPSAS YOUTH SERVICES PROGRAM OR ANY  
24 SUBSTANTIALLY SIMILAR SUCCESSOR PROGRAM.

25 (3) FOR PURPOSES OF SECTION 20 OF THIS ARTICLE, NEITHER NET  
26 REVENUES OF THE EXCISE TAX IMPOSED BY SUBSECTION (1) OF THIS  
27 SECTION NOR INTEREST OR INCOME EARNED ON THE DEPOSIT AND

1 INVESTMENT OF MONEYS IN THE TONY GRAMPSAS YOUTH SERVICES  
2 PROGRAM FUND SHALL BE INCLUDED IN FISCAL YEAR SPENDING.

3 **SECTION 2.** Each elector voting at said election and desirous of  
4 voting for or against said amendment shall cast a vote as provided by law  
5 either "Yes" or "No" on the proposition: "SHALL STATE TAXES BE  
6 INCREASED \_\_\_\_\_ DOLLARS ANNUALLY THROUGH AN AMENDMENT TO  
7 ARTICLE X OF THE CONSTITUTION OF THE STATE OF COLORADO THAT  
8 IMPOSES AN ADDITIONAL EXCISE TAX ON ALCOHOL BEVERAGES FOR THE  
9 PURPOSE OF CREATING A PERMANENT FUNDING SOURCE FOR THE TONY  
10 GRAMPSAS YOUTH SERVICES PROGRAM, AND, IN CONNECTION THEREWITH,  
11 SHALL THE NET REVENUES OF THE EXCISE TAX AND INTEREST OR INCOME  
12 EARNED ON THE DEPOSIT AND INVESTMENT OF SAID NET REVENUES BE  
13 EXCLUDED FROM FISCAL YEAR SPENDING FOR PURPOSES OF SECTION 20 OF  
14 ARTICLE X OF THE STATE CONSTITUTION?"

15 **SECTION 3.** The votes cast for the adoption or rejection of said  
16 amendment shall be canvassed and the result determined in the manner  
17 provided by law for the canvassing of votes for representatives in  
18 Congress, and if a majority of the electors voting on the question shall  
19 have voted "Yes", the said amendment shall become a part of the state  
20 constitution.