

HOUSE BILL NO. HB0012

Malt beverage excise tax.

Sponsored by: Joint Labor, Health and Social Services
Interim Committee

A BILL

for

1 AN ACT relating to the malt beverage excise tax; increasing
2 the malt beverage excise tax; continuously appropriating
3 the malt beverage tax as specified; and providing for an
4 effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 12-2-302(a) and by creating a new
9 subsection (c) and 12-3-101 by creating a new subsection
10 (f) are amended to read:

11

12 **12-2-302. Collection of excise taxes; disposition of**
13 **revenue and fees.**

14

15 (a) Except as provided in this section, the
16 commission shall collect all excise taxes provided by this

1 title relating to alcoholic and malt beverages for deposit
2 into the general fund.

3
4 (c) The excise taxes collected by the commission
5 under W.S. 12-3-101(f) shall be transferred to the state
6 treasurer and are continuously appropriated to the
7 department of health to establish and implement programs to
8 prevent, intervene in, and otherwise limit alcohol and
9 substance abuse under W.S. 9-2-2701 et seq.

10
11 **12-3-101. Excise tax to be paid; limitation on liquor**
12 **or malt beverage importation; penalties.**

13
14 (f) On and after July 1, 2003, in addition to the
15 excise tax on malt beverages assessed under subsection (a)
16 of this section, an excise tax of one and one-half cent
17 (\$.015) per liter (33.8 ounces) or fraction thereof on malt
18 beverages is assessed and shall be collected by the
19 commission.

20
21 **Section 2.** This act is effective July 1, 2003.

22
23 (END)