

## HOUSE BILL NO. HB0166

Alcohol taxation-school funding.

Sponsored by: Representative(s) Connolly, Dayton, Furphy  
and Madden and Senator(s) Anselmi-Dalton and  
Peterson

A BILL

for

1 AN ACT relating to alcoholic beverages; increasing the tax  
2 on alcoholic and malt beverages; revising distribution of  
3 those taxes; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 12-2-302(a) and 12-3-101(a) are  
8 amended to read:

9

10 **12-2-302. Collection of excise taxes; disposition of**  
11 **revenue and fees.**

12

13 (a) The division shall collect all excise taxes  
14 provided by this title relating to alcoholic and malt  
15 beverages for deposit ~~into the general fund.~~ as follows:

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2

(i) Twenty-two percent (22%) to the general

3 fund;

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5

(ii) Seventy-eight percent (78%) to the school

6 foundation account established under W.S. 21-13-306(a).

7

8

**12-3-101. Excise tax to be paid; limitation on liquor**

9

**or malt beverage importation; penalties.**

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11

(a) An excise tax is assessed and shall be collected

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by the division equal to ~~three-fourths of one cent (\$.0075)~~

13

one and nine-tenths cents (\$.019) per one hundred (100)

14

milliliters (3.4 ounces) or fraction thereof on wine, ~~two~~

15

~~and one-half cents (\$.025)~~ nine and nine-tenths cents

16

(\$.099) per one hundred (100) milliliters (3.4 ounces) or

17

fraction thereof on spirituous liquors and ~~one-half-cent~~

18

~~(\$.005)~~ five and three-tenths cents (\$.053) per liter (33.8

19

ounces) or fraction thereof on malt beverages. The

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appropriate excise tax shall be collected on all alcoholic

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or malt beverages sold, offered for sale or use in this

22

state.

23

1       **Section 2.** This act is effective July 1, 2017.

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3

(END)