Alcohol taxation-school funding.

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

A BILL

for

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

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

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

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

(a) The division shall collect all excise taxes provided by this title relating to alcoholic and malt beverages for deposit into the general fund. as follows:
(i) Twenty-two percent (22%) to the general fund;

(ii) Seventy-eight percent (78%) to the school foundation account established under W.S. 21-13-306(a).

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

(a) An excise tax is assessed and shall be collected by the division equal to three-fourths of one cent ($0.0075) one and nine-tenths cents ($0.019) per one hundred (100) milliliters (3.4 ounces) or fraction thereof on wine, two and one-half cents ($0.025) nine and nine-tenths cents ($0.099) per one hundred (100) milliliters (3.4 ounces) or fraction thereof on spirituous liquors and one-half cent ($0.005) five and three-tenths cents ($0.053) per liter (33.8 ounces) or fraction thereof on malt beverages. The appropriate excise tax shall be collected on all alcoholic or malt beverages sold, offered for sale or use in this state.
Section 2. This act is effective July 1, 2017.