Alcohol excise tax.

Sponsored by: Representative(s) Clem

A BILL for

for

AN ACT relating to alcohol; increasing the tax on alcoholic beverages; revising the 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 as follows:
(i) The first two million dollars ($2,000,000.00) to the general fund;

(ii) Any amount over two million dollars ($2,000,000.00) in equal amounts to the following accounts:

(A) The court supervised treatment program account established under W.S. 7-13-1605(a);

(B) The Wyoming children's trust fund established under W.S. 14-8-106; and

(C) The juvenile services block grant account established under W.S. 14-9-104.

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 ($.0075), two and one-fourth cents ($.0225) per one hundred (100) milliliters (3.4 ounces) or fraction thereof on wine, two and one-half cents ($.025) seven and one-half cents ($.075)
per one hundred (100) milliliters (3.4 ounces) or fraction thereof on spirituous liquors and \textcolor{red}{one-half cent ($0.005)} one and one-half cents ($0.015) 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.