

HOUSE BILL NO. HB0274

Alcohol excise tax.

Sponsored by: Representative(s) Clem

A BILL

for

1 AN ACT relating to alcohol; increasing the tax on alcoholic
2 beverages; revising the distribution of those taxes; and
3 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~~as follows:

16

1 (i) The first two million dollars
2 (\$2,000,000.00) to the general fund;~~;~~

3
4 (ii) Any amount over two million dollars
5 (\$2,000,000.00) in equal amounts to the following accounts:

6
7 (A) The court supervised treatment program
8 account established under W.S. 7-13-1605(a);

9
10 (B) The Wyoming children's trust fund
11 established under W.S. 14-8-106; and

12
13 (C) The juvenile services block grant
14 account established under W.S. 14-9-104.

15
16 **12-3-101. Excise tax to be paid; limitation on liquor**
17 **or malt beverage importation; penalties.**

18
19 (a) An excise tax is assessed and shall be collected
20 by the division equal to ~~three-fourths of one cent (\$.0075)~~
21 two and one-fourth cents (\$.0225) per one hundred (100)
22 milliliters (3.4 ounces) or fraction thereof on wine, ~~two~~
23 ~~and one-half cents (\$.025)~~ seven and one-half cents (\$.075)

1 per one hundred (100) milliliters (3.4 ounces) or fraction
2 thereof on spirituous liquors and ~~one-half cent (\$.005) one~~
3 and one-half cents (\$.015) per liter (33.8 ounces) or
4 fraction thereof on malt beverages. The appropriate excise
5 tax shall be collected on all alcoholic or malt beverages
6 sold, offered for sale or use in this state.

7

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

9

10

(END)