

## HOUSE BILL NO. HB0237

Beer Freedom Act.

Sponsored by: Representative(s) Western, Andrew and Olsen  
and Senator(s) Nethercott

A BILL

for

1 AN ACT relating to alcoholic beverages; repealing the  
2 excise tax on malt beverages; making conforming amendments;  
3 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. 12-2-201(c), 12-2-302(a),  
8 12-3-101(a), (b) and (d) and 12-3-102(a) are amended to  
9 read:

10

11       **12-2-201. Wholesale license for sale of malt**  
12 **beverages only; fee.**

13

14       (c) A malt beverage wholesaler may sell to or  
15 purchase from another malt beverage wholesaler only those

1 products the purchasing wholesaler is licensed to sell  
2 within his designated territory. A copy of the invoice of  
3 the transaction shall be submitted to the division by the  
4 seller. ~~State excise tax shall be reported and paid by the~~  
5 ~~licensed malt beverage wholesaler who has imported the~~  
6 ~~products into the state.~~

7

8 **12-2-302. Collection of excise taxes; disposition of**  
9 **revenue and fees.**

10

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

14

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

17

18 (a) An excise tax is assessed and shall be collected  
19 by the division equal to three-fourths of one cent (\$.0075)  
20 per one hundred (100) milliliters (3.4 ounces) or fraction  
21 thereof on wine, and two and one-half cents (\$.025) per one  
22 hundred (100) milliliters (3.4 ounces) or fraction thereof  
23 on spirituous liquors. ~~and one-half cent (\$.005) per liter~~

1 ~~(33.8 ounces) or fraction thereof on malt beverages.~~ The  
2 appropriate excise tax shall be collected on all alcoholic  
3 ~~or malt~~ beverages sold, offered for sale or use in this  
4 state. An excise tax shall not be assessed and collected on  
5 malt beverages under this section.  
6

7 (b) It is unlawful for any licensee to receive or  
8 possess any alcoholic ~~or malt~~ beverage upon which state  
9 excise taxes have not been paid.

10

11 (d) No person shall, without authorization from the  
12 division or by law, personally transport alcoholic liquor  
13 ~~or malt beverages~~ into Wyoming for sale, use or consumption  
14 in the state when the applicable state excise tax has not  
15 been paid. No person shall import or transport at any given  
16 time more than three (3) liters of alcoholic liquor  
17 excluding wine, or nine (9) liters of wine ~~or five (5)~~  
18 ~~gallons of malt beverage~~ for the personal use of the  
19 possessor into Wyoming if the applicable state taxes have  
20 not been paid. This subsection shall not apply to a person  
21 importing manufactured wine in accordance with the  
22 provisions of W.S. 12-2-204.

23

1           **12-3-102. Confiscation authorized; disposition; when**  
2 **seizure permitted.**

3  
4           (a) When an authorized inspector discovers alcoholic  
5 liquors ~~or malt beverages~~ upon which excise taxes have not  
6 been paid in the possession of a licensee, he shall take  
7 possession of and hold the alcoholic liquors ~~or malt~~  
8 ~~beverages~~ as evidence against the offender. If the offender  
9 is convicted of a violation of W.S. 12-3-101, the court  
10 shall order that the untaxed alcoholic liquor ~~or beverage~~  
11 be delivered to the division, if merchantable, where it  
12 will be added to its stock and sold in the usual course of  
13 business. If the alcoholic liquors ~~or beverages~~ are  
14 determined to be nonmerchantable, the court shall order  
15 their destruction. This subsection shall not apply to  
16 homemade beverages that are provided in accordance with an  
17 event under W.S. 12-10-102, provided that the beverages  
18 shall be removed from the premises within twenty-four (24)  
19 hours following the end of the event.

20

21           **Section 2.** This act is effective July 1, 2023.

22

23

(END)