

HOUSE BILL NO. HB0124

Reduction in taxation act.

Sponsored by: Representative(s) Filer, Geringer and Larson,
JT and Senator(s) Olsen

A BILL

for

1 AN ACT relating to alcoholic beverages; repealing the
2 excise tax on malt beverages; amending limitations on
3 importing alcoholic beverages for personal use; making
4 conforming amendments; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 12-2-201(c), 12-2-302(a),
9 12-3-101(a), (b) and (d) and 12-3-102(a) are amended to
10 read:

11

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

14

1 (c) A malt beverage wholesaler may sell to or
2 purchase from another malt beverage wholesaler only those
3 products the purchasing wholesaler is licensed to sell
4 within his designated territory. A copy of the invoice of
5 the transaction shall be submitted to the division by the
6 seller. ~~State excise tax shall be reported and paid by the~~
7 ~~licensed malt beverage wholesaler who has imported the~~
8 ~~products into the state.~~

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~~ liquors for deposit into the general fund.

16

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

19

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

1 hundred (100) milliliters (3.4 ounces) or fraction thereof
2 on spirituous liquors. ~~and one half cent (\$.005) per liter~~
3 ~~(33.8 ounces) or fraction thereof on malt beverages.~~ The
4 appropriate excise tax shall be collected on all alcoholic
5 ~~or malt beverages~~ liquors sold, offered for sale or use in
6 this state. An excise tax shall not be assessed and
7 collected on malt beverages under this section.

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

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

23 This subsection shall not apply to a person importing

1 manufactured wine in accordance with the provisions of W.S.
2 12-2-204.

3

4 **12-3-102. Confiscation authorized; disposition; when**
5 **seizure permitted.**

6

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

23

1 **Section 2.** This act is effective July 1, 2025.

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3

(END)