

HOUSE BILL NO. HB0123

Malt beverage tax.

Sponsored by: Representative(s) Warren and Petersen and  
Senator(s) Roberts

A BILL

for

1 AN ACT relating to the malt beverage excise tax; increasing  
2 the malt beverage excise tax; providing for distribution of  
3 the malt beverage tax as specified; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 12-2-302(a) and by creating a new  
9 subsection (c) and 12-3-101 by creating a new subsection  
10 (f) are amended to read:

11

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

14

15 (a) Except as provided in this section, the  
16 commission shall collect all excise taxes provided by this

1 title relating to alcoholic and malt beverages for deposit  
2 into the general fund.

3

4 (c) The excise taxes collected by the commission  
5 under W.S. 12-3-101(f) shall be transferred to the state  
6 treasurer who shall distribute the tax to each county and  
7 its cities and towns in the proportion that total malt  
8 beverage sales within that county including its cities and  
9 towns bears to the total malt beverage sales in all  
10 counties including its cities and towns.

11

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

14

15 (f) On and after July 1, 2004, in addition to the  
16 excise tax on malt beverages assessed under subsection (a)  
17 of this section, an excise tax of one and one-half cent  
18  (\$.015) per liter (33.8 ounces) or fraction thereof on malt  
19 beverages is assessed and shall be collected by the  
20 commission.

21

22 **Section 2.** This act is effective July 1, 2004.

23

24

(END)