

HOUSE BILL NO. HB0230

Malt beverage tax.

Sponsored by: Representative(s) Warren

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; providing for a report;
4 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. 12-2-302(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:

7

8 (i) Deposit the tax into the general fund to the
9 credit of the department of health to reimburse acute care
10 hospitals and health care providers for unreimbursed trauma
11 care as provided in 05 Senate File 0077, if that bill is
12 enacted into law;

13

14 (ii) If the program specified in paragraph (i)
15 of this subsection is not authorized or is no longer
16 functioning, deposit the tax into the general fund to the
17 credit of the department of health, substance abuse
18 division, for assessment and treatment of substance use and
19 abuse. If the department of health receives any funds
20 under this paragraph, the department shall report to the
21 joint labor, health and social services interim committee
22 no later than December 1, 2006, providing information with
23 respect to amounts spent under this paragraph and

1 measurable evidence of the department's effectiveness in
2 addressing substance abuse with the funds spent.

3

4 **12-3-101. Excise tax to be paid; limitation on liquor**
5 **or malt beverage importation; penalties.**

6

7 (f) On and after July 1, 2005, in addition to the
8 excise tax on malt beverages assessed under subsection (a)
9 of this section, an excise tax of one and one-half cent
10 (\$.015) per liter (33.8 ounces) or fraction thereof on malt
11 beverages is assessed and shall be collected by the
12 commission.

13

14 **Section 2.** This act is effective July 1, 2005.

15

16

(END)