

HOUSE BILL NO. HB0140

Optional alcoholic beverage tax.

Sponsored by: Representative(s) Philp, Davison, Goggles
and McOmie and Senator(s) Bebout, Cooper and
Peterson

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 optional imposition of an excise tax on liquor as
3 specified; providing for procedures; 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. 12-3-201 is created to read:

9

10 ARTICLE 2

11 LOCAL EXCISE TAX ON ALCOHOLIC BEVERAGES

12

13 12-3-201. Optional excise tax imposed by local
14 authority; election; procedures.

1 (a) The provisions in this section shall apply to the
2 imposition of the optional excise tax on alcoholic
3 beverages under W.S. 12-3-101(f).

4

5 (b) The tax on alcoholic beverages shall be in
6 addition to and not in lieu of the tax authorized by W.S.
7 12-3-101(a). If the proposition to impose a tax on
8 alcoholic beverages within the county is approved in
9 accordance with subsection (c) of this section, a city or
10 town shall not impose the additional alcoholic beverage tax
11 in addition to the countywide tax.

12

13 (c) No tax shall be imposed under W.S. 12-3-101(f)
14 until the proposition to impose the taxes is submitted to
15 the vote of the qualified electors of the county or of a
16 city or town if the proposition is to impose the tax only
17 city wide or town wide, and a majority of those casting
18 their ballots vote in favor of imposing the taxes. Except
19 as otherwise provided, excise taxes imposed under this
20 paragraph shall commence as provided by W.S. 39-15-207(c)
21 following the election approving the imposition of the tax.

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23 (d) The proposition to impose an excise tax shall be
24 at the expense of the county and be submitted to the

1 electors of the county upon the receipt by the board of
2 county commissioners of a petition requesting the election
3 signed by at least five percent (5%) of the electors of the
4 county or of a resolution approving the proposition from
5 the governing body of the county and the governing bodies
6 of at least two-thirds (2/3) of the incorporated
7 municipalities within the county. If proposed by petition
8 by electors, the number of electors required shall be
9 determined by the number of votes cast at the last general
10 election. The election shall be at the direction and under
11 the supervision of the board of county commissioners.

12

13 (e) The proposition may be submitted at an election
14 held on a date authorized under W.S. 22-21-103. A notice of
15 election shall be given in at least one (1) newspaper of
16 general circulation published in the county in which the
17 election is to be held or in the city or town if only a
18 city wide or town wide tax is proposed, and the notice
19 shall specify the object of the election. The notice shall
20 be published at least once each week for a thirty (30) day
21 period preceding the election. At the election the ballots
22 shall contain the words "for the county (or city or town)
23 alcoholic beverage tax" and "against the county (or city or
24 town) alcoholic beverage tax". If the proposition is

1 approved the same proposition shall be submitted at
2 subsequent general elections as provided in this subsection
3 until the proposition is defeated. If the proposition to
4 impose the alcoholic beverage tax pursuant to W.S.
5 12-3-101(f) is approved, the same proposition shall be
6 submitted, until defeated, at the second general election
7 following the election at which the proposition was
8 initially approved and at the general election held every
9 four (4) years thereafter.

10

11 (f) If the proposition to impose or continue the tax
12 is defeated the proposition shall not again be submitted to
13 the electors of the county for at least eleven (11) months.
14 If the proposition is defeated at any general election
15 following initial adoption of the proposition the tax is
16 repealed and shall not be collected following June 30 of
17 the year immediately following the year in which the
18 proposition is defeated.

19

20 (g) If the proposition is approved by the qualified
21 electors the board of county commissioners, city council or
22 town council, as appropriate, shall by ordinance impose an
23 excise tax upon alcoholic beverages. Following approval of
24 a proposition to impose the tax, the county, city or town

1 shall within thirty (30) days following certification of
2 the election results and annually thereafter each year the
3 tax is in effect, notify the department of revenue of the
4 ordinance or resolution imposing the alcoholic beverage tax
5 and shall submit a list to the department of all persons
6 selling alcoholic beverages within their respective
7 jurisdiction. The board of county commissioners or the city
8 or town council shall adopt an ordinance for the tax
9 authorized by this section. The ordinance shall include the
10 following:

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12 (i) A provision imposing an excise tax on every
13 sale of alcoholic beverages within the county, city or
14 town, whichever is appropriate;

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16 (ii) Provisions identical to those contained in
17 article 1 of this chapter, insofar as it relates to taxes
18 except the name of the county as the taxing agency shall be
19 substituted for that of the state and an additional license
20 to engage in business shall not be required if the vendor
21 has been issued a license pursuant to law;

22

1 (iii) A provision that any amendments made to
2 article 1 shall automatically become a part of the tax
3 ordinances of the county, city or town;

4

5 (iv) A provision that the county, city or town,
6 as appropriate, shall contract with the department prior to
7 the effective date of the county tax ordinances whereby the
8 department shall perform all functions incident to the
9 administration of the tax ordinances of the county, city or
10 town;

11

12 (v) A provision that the amount subject to the
13 tax shall not include the amount of any tax imposed by the
14 state of Wyoming.

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16 (h) No person shall be liable for payment of the tax
17 imposed under W.S. 12-3-101(f) for any sale of alcoholic
18 beverages made more than one (1) year prior to the date he
19 is notified by the department of revenue of his liability
20 for the tax.

21

22 **Section 2.** W.S. 12-3-101 by creating a new subsection
23 (f) is amended to read:

24

1 **12-3-101. Excise tax to be paid; limitation on liquor**
2 **or malt beverage importation; penalties.**

3
4 (f) In addition to the tax imposed by subsection (a)
5 of this section, any county, city or town may impose an
6 additional tax upon alcoholic beverages as provided by W.S.
7 12-3-201. The proceeds of the tax shall only be used by
8 the local taxing authority for the purpose of alcohol abuse
9 treatment or prevention. The tax shall be imposed at the
10 following rates:

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12 (i) Two cents (\$.02) per one hundred (100)
13 milliliters (3.4 ounces) or fraction thereof on fermented
14 liquors;

15
16 (ii) Nine cents (\$.09) per one hundred (100)
17 milliliters (3.4 ounces) or fraction thereof on spirituous
18 liquors; and

19
20 (iii) Six cents (\$.06) per liter (33.8 ounces)
21 or fraction thereof on malt beverages.

22

1 **Section 3.** This act is effective July 1, 2008.

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(END)