

HOUSE BILL NO. HB0141

Malt beverage tax-repeal.

Sponsored by: Representative(s) Madden

A BILL

for

1 AN ACT relating to alcoholic beverages; repealing the
2 excise tax on malt beverages; conforming related
3 provisions; 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
16 products the purchasing wholesaler is licensed to sell

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

6

7 **12-2-302. Collection of excise taxes; disposition of**
8 **revenue and fees.**

9

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

13

14 **12-3-101. Excise tax to be paid; limitation on**
15 **alcoholic beverage importation; penalties.**

16

17 (a) An excise tax is assessed and shall be collected
18 by the commission equal to three-fourths of one cent
19 (\$.0075) per one hundred (100) milliliters (3.4 ounces) or
20 fraction thereof on wine, and two and one-half cents
21 (\$.025) per one hundred (100) milliliters (3.4 ounces) or
22 fraction thereof on spirituous liquors. ~~and one-half cent~~
23 ~~(\$.005) per liter (33.8 ounces) or fraction thereof on malt~~

1 ~~beverages.~~ The appropriate excise tax shall be collected on
2 all alcoholic ~~or malt~~ beverages sold, offered for sale or
3 use in this state. An excise tax shall not be imposed on
4 malt beverages under this section.

5

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

9

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

22

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 liquor or beverage be
11 delivered to the commission, if merchantable, where it will
12 be added to its stock and sold in the usual course of
13 business. If the liquors or beverages are determined to be
14 nonmerchantable, the court shall order their destruction.

15
16 **Section 2.** This act is effective July 1, 2015.

17

18

(END)