

HOUSE BILL NO. HB0002

Alcohol taxes to treat substance abuse.

Sponsored by: Select Committee on Mental Health and
Substance Abuse Services

A BILL

for

1 AN ACT relating to taxation and public health; increasing a
2 tax on alcohol; providing for earmarking of funds for
3 substance abuse programs; appropriating funds and providing
4 for future budgeting of earmarked funds; and providing for
5 an effective date.

6

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

8

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

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

15

16 (a) Except as provided in this section, the
17 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(a) and (f) and all net profits
6 collected under W.S. 12-2-303 shall be transferred to the
7 state treasurer who shall deposit the tax into a substance
8 abuse account within the special revenue fund. Monies
9 within the account shall be used only upon legislative
10 appropriation to the department of health for substance
11 abuse prevention, assessment and treatment programs as
12 specified in the legislation making the appropriation.

13
14 **12-3-101. Excise tax to be paid; limitation on liquor**
15 **or malt beverage importation; penalties.**

16
17 (f) On and after July 1, 2008, in addition to the
18 excise taxes assessed under subsection (a) of this section,
19 an excise tax of four and one-half cents (\$.045) per liter
20 (33.8 ounces) or fraction thereof is assessed and shall be
21 collected by the commission on malt beverages sold, or
22 offered for sale or use in this state.

23
24 **Section 2.**

1

2 (a) Funds deposited to the substance abuse account
3 for the fiscal biennium commencing July 1, 2008 through
4 June 30, 2010, shall be used as follows:

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6 (i) Funds within the account are appropriated to
7 the state treasurer to make repayments to the general fund
8 by depositing to the general fund one dollar (\$1.00) for
9 each one dollar (\$1.00) expended from general fund
10 appropriations to the department of health under sections 1
11 through 4 of 08LSO-0100;

12

13 (ii) Any funds remaining in the substance abuse
14 account after repayments under paragraph (a)(i) of this
15 section shall remain in the substance abuse account until
16 further appropriation by the legislature.

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18 (b) The department of health shall submit a standard
19 budget request in accordance with W.S. 9-2-1012 detailing
20 the collection and expenditure of funds appropriated under
21 this act and 08LSO-0100, and specifying proposed uses of
22 funds from the substance abuse account for the fiscal
23 biennium commencing July 1, 2010.

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