

Wineries-assessment on direct sales and shipment.

21LSO-0538, 1.1

FISCAL NOTE

	FY 2022	FY 2023	FY 2024
NON-ADMINISTRATIVE IMPACT			
Anticipated Revenue increase			
GENERAL FUND	\$760,000	\$941,000	\$1,166,000

Source of revenue increase:

Increase in the tax on out-of-state shipment of manufactured wine from 12 percent to 17.6 percent

Assumptions:

The above estimate was provided by the Liquor Division of the Department of Revenue. The above estimate is based on current projections of out-of-state wine shipments.

This bill also imposes a 17.6 percent tax on wineries in Wyoming. The revenue increase from the imposition of this tax on in-state wineries is indeterminable, as the Liquor Division has no information for an estimate. The Liquor Division indicates there are currently 9 wineries in Wyoming and anticipates that the potential revenue from in-state wineries would not be significant.

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