

HOUSE BILL NO. HB0151

Malt beverage tax increase.

Sponsored by: Representative(s) Goggles, Byrd, Campbell,
Cannady, Harvey, McKim, Piiparinen, Winters
and Zwonitzer, Dv. and Senator(s) Dockstader
and Peterson

A BILL

for

1 AN ACT relating to taxation; increasing a tax on malt
2 beverages as specified; and providing for an effective
3 date.

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

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7 **Section 1.** W.S. 12-3-101 by creating a new subsection
8 (f) is amended to read:

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10 **12-3-101. Excise tax to be paid; limitation on liquor**
11 **or malt beverage importation; penalties.**

12

13 (f) On and after July 1, 2014, in addition to the
14 excise taxes assessed under subsection (a) of this section,
15 an excise tax of four and one-half cents (\$.045) per liter

1 (33.8 ounces) or fraction thereof is assessed and shall be
2 collected by the commission on malt beverages sold or
3 offered for sale or use in this state.

4

5 **Section 2.** This act is effective July 1, 2014.

6

7 (END)