

HOUSE BILL NO. HB0186

Out-of-state shipments of manufactured wine-tax.

Sponsored by: Representative(s) Zwonitzer and Senator(s) Nethercott

A BILL

for

1 AN ACT relating to alcoholic beverages; amending the amount
2 of the tax on out-of-state shipments of manufactured wine;
3 and providing for an effective 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. 12-2-204(d)(v) is amended to read:

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9 **12-2-204. Out-of-state shipment of manufactured wine;**
10 **license; fees; restrictions; conditions.**

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12 (d) Any out-of-state shippers licensed pursuant to this
13 section shall:

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1 (v) Remit a tax of ~~twelve percent (12%)~~ eight
2 percent (8%) of the retail price for each shipment of
3 manufactured wine to the liquor division. Each out-of-state
4 shipper shall file a monthly report with the liquor division
5 and include a copy of the invoice for each shipment of
6 manufactured wine and remit any tax due. The report shall be
7 filed with the liquor division not later than the tenth of
8 the month following the month in which the shipment was made.
9 Any report filed late with the liquor division shall be
10 subject to a late filing fee of twenty-five dollars (\$25.00);

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12 **Section 2.** This act is effective July 1, 2019.

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(END)