

## HOUSE BILL NO. HB0185

Wine-assessment on direct sales and shipment.

Sponsored by: Representative(s) Duncan, Hunt and Zwonitzer  
and Senator(s) Landen and Pappas

A BILL

for

1 AN ACT relating to alcoholic beverages; providing for  
2 assessment of the state alcoholic beverage markup on wine  
3 sold directly to consumers by wineries and out of state  
4 shippers; and providing for an effective date.

5

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

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8 **Section 1.** W.S. 12-2-204(d)(v) is amended to read:

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

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

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1           (v) Remit a tax of ~~twelve percent (12%)~~  
2 seventeen and six-tenths percent (17.6%) of the retail  
3 price for each shipment of manufactured wine to the liquor  
4 division. Each out-of-state shipper shall file a monthly  
5 report with the liquor division and include a copy of the  
6 invoice for each shipment of manufactured wine and remit  
7 any tax due. The report shall be filed with the liquor  
8 division not later than the tenth of the month following  
9 the month in which the shipment was made. Any report filed  
10 late with the liquor division shall be subject to a late  
11 filing fee of twenty-five dollars (\$25.00);

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13           **Section 2.** W.S. 12-4-414, as created by 2021 House  
14 Bill 0013, by creating a new subsection (g) is amended to  
15 read:

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17           **12-4-414. Winery permits; authorized; conditions;**  
18 **satellite winery permits; direct shipment of wine; fees;**  
19 **off-premises permits.**

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21           (g) Any person holding a winery permit issued  
22 pursuant to this section shall remit to the liquor division  
23 a tax of seventeen and six-tenths percent (17.6%) of the

1 retail price for manufactured wine sold under subsection  
2 (d) of this section and for each shipment of manufactured  
3 wine sold under subsections (e) and (f) of this section.  
4 Each winery to which this subsection applies shall file a  
5 monthly report with the liquor division and include a copy  
6 of the invoice for each sale of manufactured wine and remit  
7 any tax due. The report shall be filed with the liquor  
8 division not later than the tenth day of each month  
9 following the month in which the sale was made. Any report  
10 filed late with the liquor division shall be subject to a  
11 late filing fee of twenty-five dollars (\$25.00).

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13 **Section 3.** This act is effective July 1, 2021.

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(END)