

59-15-101 Tax basis -- Rate.

- (1)
 - (a) A tax is imposed at the rate specified in Subsection (1)(b) on all beer, as defined in Section 32B-1-102, that is imported or manufactured for sale, use, or distribution in this state.
 - (b) The tax described in Subsection (1)(a) shall be imposed at a rate of:
 - (i) \$11 per 31-gallon barrel for beer imported or manufactured:
 - (A) before July 1, 2003; and
 - (B) for sale, use, or distribution in this state; and
 - (ii) \$12.80 per 31-gallon barrel for beer imported or manufactured:
 - (A) on or after July 1, 2003; and
 - (B) for sale, use, or distribution in this state.
 - (c) The tax imposed under this Subsection (1):
 - (i) shall be imposed at a proportionate rate for:
 - (A) any quantity of beer other than a 31-gallon barrel; or
 - (B) the fractional parts of a 31-gallon barrel; and
 - (ii) may not be imposed more than once on the same beer.
- (2) A tax may not be imposed on beer:
 - (a) sold to the United States and its agencies; or
 - (b)
 - (i) manufactured or imported for sale, use, or distribution outside the state; and
 - (ii) exported from the state.

Amended by Chapter 276, 2010 General Session