

WORKING DRAFT

HOUSE BILL NO. _____

Tobacco taxes.

Sponsored by: Joint Labor, Health and Social Services
Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for an
2 increase in tobacco taxes as specified; providing for
3 distribution; providing conforming amendments; and
4 providing for an effective date.

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

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8 **Section 1.** W.S. 39-18-103(a)(iii) and (iv), (c)(iii)
9 and (iv), 39-18-104(c) and (d), 39-18-107(a)(ii) and
10 39-18-111(b) are amended to read:

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12 **39-18-103. Imposition.**

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14 (a) Taxable event. The following event shall
15 constitute a taxable event under this article:

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(iii) In addition to the other taxes imposed by this subsection, there is levied and assessed upon cigars, snuff and other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes taxed under this subsection, an excise tax at the rate ~~of twenty percent (20%)~~ imposed by W.S. 39-18-104(c) of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers;

(iv) The tax imposed by paragraph (iii) of this subsection shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products in this state, and upon those consumers, at the rate ~~of ten percent (10%)~~ imposed by W.S. 39-18-104(d) of the retail price of the cigar, snuff or other tobacco product. This tax shall not apply if the tax imposed by paragraph (iii) of this subsection has been paid.

(c) Taxpayer. The following taxpayers are liable for the tax imposed by this article:

(iii) In addition to the other taxes imposed by this subsection, there is levied and assessed upon cigars,

1 snuff and other tobacco products purchased or imported into
2 this state by wholesalers for resale, except cigarettes
3 taxed under this subsection, an excise tax at the rate ~~of~~
4 ~~twenty percent (20%)~~ imposed by W.S. 39-18-104(c) of the
5 wholesale purchase price at which the tobacco products are
6 purchased by wholesalers from manufacturers;

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8 (iv) The tax imposed by paragraph (iii) of this
9 subsection shall also be imposed upon the use or storage by
10 consumers of cigars, snuff and other tobacco products in
11 this state, and upon those consumers, at the rate ~~of ten~~
12 ~~percent (10%)~~ imposed by W.S. 39-18-104(d) of the retail
13 price of the cigar, snuff or other tobacco product. This
14 tax shall not apply if the tax imposed by paragraph (iii)
15 of this subsection has been paid.

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17 **39-18-104. Taxation rate.**

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19 (c) In addition to the other taxes imposed by this
20 section, there is levied and assessed upon cigars, snuff
21 and other tobacco products purchased or imported into this
22 state by wholesalers for resale, except cigarettes taxed
23 under this section, an excise tax as follows:

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1 (i) At the rate of twenty percent (20%) of the
2 wholesale purchase price at which the tobacco products are
3 purchased by wholesalers from manufacturers; and

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5 (ii) At the rate of ten percent (10%) of the
6 wholesale purchase price at which the tobacco products are
7 purchased by wholesalers from manufacturers.

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9 (d) If the tax imposed by subsection (c) of this
10 section has not been paid, there shall ~~also~~ be imposed a
11 tax upon the use or storage by consumers of cigars, snuff
12 and other tobacco products in this state, and upon those
13 consumers, ~~as follows:~~

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15 (i) At the rate of ten percent (10%) of the
16 retail price of the cigar, snuff or other tobacco product; ~~:-~~
17 ~~This tax shall not apply if the tax imposed by subsection~~
18 ~~(c) of this section has been paid.~~ and

19
20 (ii) At the rate of five percent (5%) of the
21 retail price of the cigar, snuff or other tobacco product.

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23 **39-18-107. Compliance; collection procedures.**

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1 (a) Returns and reports. The following shall apply:

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3 (ii) On or before the tenth day of each calendar
4 quarter, every consumer who, during the preceding calendar
5 quarter, has acquired title to or possession of cigars,
6 snuff or other tobacco products for use or storage in this
7 state, upon which products the tax imposed by W.S.
8 ~~39-18-103(a)(iii)~~ 39-14-104(c) has not been paid, shall
9 file a return with the department showing the quantity of
10 such products so acquired. The return shall be made upon a
11 form furnished and prescribed by the department and shall
12 contain such other information as the department may
13 require. The return shall be accompanied by a remittance
14 for the full unpaid tax liability shown by it.

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16 **39-18-111. Distribution.**

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18 (b) The revenue received from the tax imposed by W.S.
19 ~~39-18-103(a)(iii) and (iv)~~ 39-18-104(c) and (d) shall be
20 transferred to the state treasurer who shall distribute it
21 as follows:

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