

WORKING DRAFT

SENATE FILE NO. _____

Tobacco taxes-2.

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. 39-18-104(c) and (d),
9 39-18-107(a)(ii) and 39-18-111(b) are amended to read:

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11 **39-18-104. Taxation rate.**

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13 (c) In addition to the other taxes imposed by this
14 section, there is levied and assessed upon cigars, snuff
15 and other tobacco products purchased or imported into this

1 state by wholesalers for resale, except cigarettes taxed
2 under this section, an excise tax as follows:

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4 (i) At the rate of twenty percent (20%) of the
5 wholesale purchase price at which the tobacco products are
6 purchased by wholesalers from manufacturers; ~~and~~

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8 (ii) At the rate of twenty percent (20%) of the
9 wholesale purchase price at which the tobacco products are
10 purchased by wholesalers from manufacturers.

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

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

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23 (ii) At the rate of ten percent (10%) of the
24 retail price of the cigar, snuff or other tobacco product.

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39-18-107. Compliance; collection procedures.

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

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39-18-111. Distribution.

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

1 (i) The revenues received from the tax imposed
2 by W.S. 39-18-104(c)(i) and 39-18-104(d)(i) shall be
3 deposited in the general fund;

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5 (ii) The revenues received from the tax imposed
6 by W.S. 39-18-104(c)(ii) and 39-18-104(d)(ii) shall be
7 deposited into the Wyoming tobacco settlement trust fund
8 income account created by W.S. 9-4-1203(b) and are
9 continuously appropriated to the substance abuse control
10 plan established by W.S. 9-2-2701 through 9-2-2707.

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Section 2. This act is effective July 1, 2005.

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