WORKING DRAFT

SENATE FILE NO
Tobacco taxes-2.
Sponsored by: Joint Labor, Health and Social Services Interim Committee
A BILL
for
AN ACT relating to taxation and revenue; providing for an
increase in tobacco taxes as specified; providing for
distribution; providing conforming amendments; and
providing for an effective date.
Be It Enacted by the Legislature of the State of Wyoming:
Section 1. W.S. 39-18-104(c) and (d),
39-18-107(a)(ii) and 39-18-111(b) are amended to read:
39-18-104. Taxation rate.
(c) In addition to the other taxes imposed by this

section, there is levied and assessed upon cigars, snuff

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: $\frac{1}{2}$ and
7	
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.
11	
12	(d) $\underline{\text{If }t}$ he tax imposed by subsection (c) of this
13	section <u>has not been paid</u> , there shall also be imposed <u>a</u>
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
22	
23	(ii) At the rate of ten percent (10%) of the
24	retail price of the cigar spuff or other tobacco product

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2 39-18-107. Compliance; collection procedures.

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

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

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19 **39-18-111.** Distribution.

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- 21 (b) The revenue received from the tax imposed by W.S.
- 22 39-18-104(c) and (d) shall be transferred to the state
- 23 treasurer who shall distribute it as follows:

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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;
4	
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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12	
13	Section 2. This act is effective July 1, 2005.
14	
15	(END)