

HOUSE BILL NO. HB0242

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 a continuous appropriation; making
4 conforming amendments; and providing for an effective date.

5

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

7

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:

10

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

12

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
16 state by wholesalers for resale, except cigarettes taxed
17 under this section, an excise tax at the rate of ~~twenty~~

1 ~~percent (20%)~~ forty percent (40%) of the wholesale purchase
2 price at which the tobacco products are purchased by
3 wholesalers from manufacturers.

4
5 (d) The tax imposed by subsection (c) of this section
6 shall also be imposed upon the use or storage by consumers
7 of cigars, snuff and other tobacco products in this state,
8 and upon those consumers, at the rate of ~~ten percent (10%)~~
9 twenty percent (20%) of the retail price of the cigar,
10 snuff or other tobacco product. This tax shall not apply if
11 the tax imposed by subsection (c) of this section has been
12 paid.

13
14 **39-18-107. Compliance; collection procedures.**

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

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18 (ii) On or before the tenth day of each calendar
19 quarter, every consumer who, during the preceding calendar
20 quarter, has acquired title to or possession of cigars,
21 snuff or other tobacco products for use or storage in this
22 state, upon which products the tax imposed by W.S.
23 ~~39-18-103(a)(iii)~~ 39-18-104(c) has not been paid, shall
24 file a return with the department showing the quantity of

1 such products so acquired. The return shall be made upon a
2 form furnished and prescribed by the department and shall
3 contain such other information as the department may
4 require. The return shall be accompanied by a remittance
5 for the full unpaid tax liability shown by it.

6
7 **39-18-111. Distribution.**

8
9 (b) The revenue received from the tax imposed by W.S.
10 39-18-104(c) and (d) shall be deposited ~~in the general fund~~
11 into the Wyoming tobacco settlement trust fund income
12 account created by W.S. 9-4-1203(b) and are continuously
13 appropriated to the substance abuse control plan
14 established by W.S. 9-2-2701 through 9-2-2707.

15
16 **Section 2.** This act is effective July 1, 2005.

17
18 (END)