

ORIGINAL HOUSE
BILL NO. 0067

ENROLLED ACT NO. 15, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

AN ACT relating to taxation of tobacco; providing that moist snuff tobacco will be taxed based upon net weight; conforming related provisions; requiring reports; and providing for an effective date.

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

Section 1. W.S. 39-18-101(a) by creating a new paragraph (viii), 39-18-103(a)(iii), (iv), (c)(iii) and (iv), 39-18-104(c), (d) and by creating new subsections (e) and (f) and 39-18-107(c)(i)(D) are amended to read:

39-18-101. Definitions.

(a) As used in this article:

(viii) "Moist snuff" means any moist finely cut ground or powdered tobacco intended to be placed in the oral cavity, other than dry snuff.

39-18-103. Imposition.

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

(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 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers~~ or (e), as applicable;

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(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 imposed by W.S. 39-18-104(d) ~~of the retail price of the cigar, snuff or other tobacco product~~ or (f), as applicable. 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, 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 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers~~ or (e), as applicable;

(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 imposed by W.S. 39-18-104(d) ~~of the retail price of the cigar, snuff or other tobacco product~~ or (f), as applicable. This tax shall not apply if the tax imposed by paragraph (iii) of this subsection has been paid.

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 state by wholesalers for resale, except cigarettes and

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moist snuff taxed under this section, an excise tax at the rate of twenty percent (20%) of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers.

(d) The tax imposed by subsection (c) of this section shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products other than cigarettes and moist snuff in this state, and upon those consumers, at the rate of ten percent (10%) of the retail price of the cigar, snuff or other tobacco product other than cigarettes and moist snuff. This tax shall not apply if the tax imposed by subsection (c) of this section has been paid.

(e) In addition to the other taxes imposed by this section, there is levied and assessed upon moist snuff purchased or imported into this state by wholesalers for resale, an excise tax at the rate of sixty cents (\$0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce. The tax on moist snuff shall be imposed based on the net weight as listed by the manufacturer.

(f) The tax imposed by subsection (e) of this section shall also be imposed upon the use or storage by consumers of moist snuff in this state, and upon those consumers, at the rate of sixty cents (\$0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce. This tax shall not apply if the tax imposed by subsection (e) of this section has been paid. The tax on moist snuff shall be imposed based on the net weight as listed by the manufacturer.

39-18-107. Compliance; collection procedures.

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(c) Timelines. The following shall apply:

(i) No later than the twentieth day of the month following the sale of cigarettes, or the month following the end of the calendar quarter for cigars, snuff or other tobacco products each wholesaler shall return to the department the following information on forms furnished by the department:

(D) The amount paid by the wholesaler to the manufacturer for cigars, snuff or other tobacco products other than moist snuff. For sales of moist snuff, the return shall include the net weight as listed by the manufacturer. The department shall compile the information provided under this subparagraph with respect to moist snuff tobacco sales on an annual basis and shall report the information to the legislature every five (5) years beginning on July 1, 2014.

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Section 2. This act is effective July 1, 2009.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk