

## HOUSE BILL NO. HB0224

Cigarette tax.

Sponsored by: Representative(s) Millin and Carson and  
Senator(s) Hastert, Scott and Von Flatern

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the  
2 taxation of cigarettes as provided; providing for the  
3 distribution of the tax as specified; and providing for an  
4 effective date.

5

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

7

8       **Section 1.** W.S. 39-18-104(a)(i), (ii), by creating a  
9 new paragraph (iii), (b)(i), (ii) and by creating a new  
10 paragraph (iii) and 39-18-111 by creating a new subsection  
11 (d) are amended to read:

12

13       **39-18-104. Taxation rate.**

14

1 (a) There is levied and shall be collected and paid  
2 to the department an excise tax upon the sale of each  
3 cigarette sold by wholesalers as follows:

4

5 (i) Six-tenths of a cent (\$.006); ~~and~~

6

7 (ii) Two and four-tenths cents (\$.024); ~~and~~ and

8

9 (iii) Two and five-tenths of a cent (\$.025).

10

11 (b) There is levied and shall be paid to the  
12 department an excise tax upon the use or storage by  
13 consumers of cigarettes in Wyoming but only if the tax  
14 imposed by subsection (a) of this section has not been paid  
15 as follows:

16

17 (i) Six-tenths of a cent (\$.006); ~~and~~

18

19 (ii) Two and four-tenths cents (\$.024); ~~and~~ and

20

21 (iii) Two and five-tenths of a cent (\$.025).

22

23 **39-18-111. Distribution.**

24

1       (d) The revenue received from the tax imposed by W.S.  
2 39-18-104(a)(iii) and (b)(iii) shall be distributed to  
3 incorporated cities and towns and to boards of county  
4 commissioners in the proportion the cigarette taxes derived  
5 from sales within each incorporated city or town or county  
6 bears to total cigarette taxes collected.

7

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

9

10

(END)