

HOUSE BILL NO. HB0067

Tobacco excise tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation of tobacco; providing that  
2 moist snuff tobacco will be taxed based upon net weight;  
3 conforming related provisions; 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. 39-18-101(a) by creating a new  
9 paragraph (viii), 39-18-103(a)(iii), (iv), (c)(iii) and  
10 (iv), 39-18-104(c), (d) and by creating new subsections (e)  
11 and (f) and 39-18-107(c)(i)(D) are amended to read:

12

13 **39-18-101. Definitions.**

14

15 (a) As used in this article:

16

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

4  
5           **39-18-103. Imposition.**

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

9  
10           (iii) In addition to the other taxes imposed by  
11 this subsection, there is levied and assessed upon cigars,  
12 snuff and other tobacco products purchased or imported into  
13 this state by wholesalers for resale, except cigarettes  
14 taxed under this subsection, an excise tax at the rate  
15 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase~~  
16 ~~price at which the tobacco products are purchased by~~  
17 ~~wholesalers from manufacturers~~ or (e), as applicable;

18  
19           (iv) The tax imposed by paragraph (iii) of this  
20 subsection shall also be imposed upon the use or storage by  
21 consumers of cigars, snuff and other tobacco products in  
22 this state, and upon those consumers, at the rate imposed  
23 by W.S. 39-18-104(d) ~~of the retail price of the cigar,~~  
24 ~~snuff or other tobacco product~~ or (f), as applicable. This

1 tax shall not apply if the tax imposed by paragraph (iii)  
2 of this subsection has been paid.

3

4 (c) Taxpayer. The following taxpayers are liable for  
5 the tax imposed by this article:

6

7 (iii) In addition to the other taxes imposed by  
8 this subsection, there is levied and assessed upon cigars,  
9 snuff and other tobacco products purchased or imported into  
10 this state by wholesalers for resale, except cigarettes  
11 taxed under this subsection, an excise tax at the rate  
12 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase~~  
13 ~~price at which the tobacco products are purchased by~~  
14 ~~wholesalers from manufacturers~~ or (e), as applicable;

15

16 (iv) The tax imposed by paragraph (iii) of this  
17 subsection shall also be imposed upon the use or storage by  
18 consumers of cigars, snuff and other tobacco products in  
19 this state, and upon those consumers, at the rate imposed  
20 by W.S. 39-18-104(d) ~~of the retail price of the cigar,~~  
21 ~~snuff or other tobacco product~~ or (f), as applicable. This  
22 tax shall not apply if the tax imposed by paragraph (iii)  
23 of this subsection has been paid.

24

1           **39-18-104. Taxation rate.**

2

3           (c) In addition to the other taxes imposed by this  
4 section, there is levied and assessed upon cigars, snuff  
5 and other tobacco products purchased or imported into this  
6 state by wholesalers for resale, except cigarettes and  
7 moist snuff taxed under this section, an excise tax at the  
8 rate of twenty percent (20%) of the wholesale purchase  
9 price at which the tobacco products are purchased by  
10 wholesalers from manufacturers.

11

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

21

22           (e) In addition to the other taxes imposed by this  
23 section, there is levied and assessed upon moist snuff  
24 purchased or imported into this state by wholesalers for

1 resale, an excise tax at the rate of sixty cents (\$0.60) for  
2 any amount of moist snuff up to one (1) ounce plus a  
3 proportionate tax at the like rate on any fractional parts  
4 of more than one (1) ounce. The tax on moist snuff shall be  
5 imposed based on the net weight as listed by the  
6 manufacturer.

7  
8 (f) The tax imposed by subsection (e) of this section  
9 shall also be imposed upon the use or storage by consumers  
10 of moist snuff in this state, and upon those consumers, at  
11 the rate of sixty cents (\$0.60) for any amount of moist  
12 snuff up to one (1) ounce plus a proportionate tax at the  
13 like rate on any fractional parts of more than one (1)  
14 ounce. This tax shall not apply if the tax imposed by  
15 subsection (e) of this section has been paid. The tax on  
16 moist snuff shall be imposed based on the net weight as  
17 listed by the manufacturer.

18  
19 **39-18-107. Compliance; collection procedures.**

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21 (c) Timelines. The following shall apply:

22  
23 (i) No later than the twentieth day of the month  
24 following the sale of cigarettes, or the month following  
25 the end of the calendar quarter for cigars, snuff or other  
26 tobacco products each wholesaler shall return to the

1 department the following information on forms furnished by  
2 the department:

3

4 (D) The amount paid by the wholesaler to  
5 the manufacturer for cigars, snuff or other tobacco  
6 products other than moist snuff. For sales of moist snuff,  
7 the return shall include the net weight as listed by the  
8 manufacturer.

9

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

11

12

(END)