

HOUSE BILL NO. HB0199

Cigarette taxes.

Sponsored by: Representative(s) Gay, Cannady, Davison and
Filer and Senator(s) Scott

A BILL

for

1 AN ACT relating to tobacco taxes; increasing taxes on
2 cigarettes; providing for distribution of increased taxes
3 as specified; and providing for an effective date.

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

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

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12 **39-18-104. Taxation rate.**

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

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

3

4

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

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6

(iii) Five cents (\$.05).

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

13

14

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

15

16

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

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18

(iii) Five cents (\$.05).

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39-18-111. Distribution.

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(d) The revenue received from the tax imposed by W.S. 39-18-104(a)(iii) and (b)(iii) shall be distributed to and is continuously appropriated to the department of health

1 for the Medicaid program created by title 42, chapter 4 of
2 the Wyoming statutes.

3

4 **Section 2.** This act is effective July 1, 2013.

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(END)