

HOUSE BILL NO. HB0114

Tobacco tax.

Sponsored by: Representative(s) Warren, Harvey, Hastert,
Meuli and Osborn

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 of the increase by continuous appropriation to
4 the department of health for the Wyoming medical assistance
5 and services program and community dental health programs
6 as specified; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-18-104(c) and (d) and 39-18-111(b)
11 are amended to read:

12

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

14

15 (c) In addition to the other taxes imposed by this
16 section, there is levied and assessed upon cigars, snuff

1 and other tobacco products purchased or imported into this
2 state by wholesalers for resale, except cigarettes taxed
3 under this section, an excise tax at the rate of ~~twenty~~
4 ~~percent (20%)~~ forty percent (40%) of the wholesale purchase
5 price at which the tobacco products are purchased by
6 wholesalers from manufacturers.

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

16
17 **39-18-111. Distribution.**

18
19 (b) One-half (1/2) of the revenue received from the
20 tax imposed by W.S. 39-18-104(c) and (d) shall be deposited
21 in the general fund and one-half (1/2) shall be distributed
22 to and is continuously appropriated to the department of
23 health for dental health care provided under the Wyoming
24 medical assistance and services program created by title

1 42, chapter 4 of the Wyoming statutes and the dental health
2 programs administered by the community and family health
3 division of the department of health.

4

5 **Section 2.** This act is effective July 1, 2006.

6

7 (END)