

ORIGINAL HOUSE  
BILL NO. HB0077

ENROLLED ACT NO. 7, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING  
2019 GENERAL SESSION

AN ACT relating to cigarette tax administration; maintaining the current cigarette tax rate; amending the description of the rate; conforming the distribution of the tax; and providing for an effective date.

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

**Section 1.** W.S. 39-18-104(a)(intro) and (b)(intro), 39-18-106(a) and 39-18-111(a)(intro) are amended to read:

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

(a) There is levied and shall be collected and paid to the department an excise tax at the rate of three cents (\$.03) upon the sale of each cigarette sold by wholesalers. ~~as follows:~~

(b) There is levied and shall be paid to the department an excise tax at the rate of three cents (\$.03) 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:~~

**39-18-106. Licensing; permits.**

(a) Every wholesaler, cigarette importer and cigarette manufacturer who sells or offers to sell cigarettes, cigars, snuff or other tobacco products in this state must have a license to do so issued by the department. No license or renewal of a license shall be granted under this section unless the wholesaler states in writing, under penalty for false swearing, that he shall comply fully with W.S. 9-4-1201 through 9-4-1209. The license fee is ten dollars (\$10.00) per year or fraction thereof and is valid through June 30 in each year. The license will be granted only to wholesalers who own

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or operate the place from which sales are made and additional licenses must be obtained for each separate location. The licenses are transferable pursuant to rules and regulations promulgated by the department. License fees paid under this subsection shall be deposited in the state general fund.

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

(a) ~~Thirty three and one third percent (33 1/3%)~~ Fifteen percent (15%) of the taxes collected pursuant to W.S. ~~39-18-104(a)(i) and (b)(i)~~ 39-18-104(a) and (b) shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The computation for the distribution shall be made by the department according to the monthly returns filed by the wholesalers. The remainder shall be ~~distributed by the department, as follows:~~ deposited in the state general fund.

**Section 2.** W.S. 39-18-104(a)(i), (ii), (b)(i) and (ii) and 39-18-111(a)(i) through (iii) and (c) are repealed.

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**Section 3.** This act is effective July 1, 2019.

(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