

HOUSE BILL NO. HB0077

Cigarette tax administration.

Sponsored by: Joint Appropriations Committee

A BILL

for

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

5

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

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8 **Section 1.** W.S. 39-18-104(a)(intro) and (b)(intro),
9 39-18-106(a) and 39-18-111(a)(intro) are amended to read:

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11 **39-18-104. Taxation rate.**

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

1

2 (b) There is levied and shall be paid to the department
3 an excise tax at the rate of three cents (\$.03) upon the use
4 or storage by consumers of cigarettes in Wyoming but only if
5 the tax imposed by subsection (a) of this section has not
6 been paid. ~~as follows:~~

7

8 **39-18-106. Licensing; permits.**

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10 (a) Every wholesaler, cigarette importer and cigarette
11 manufacturer who sells or offers to sell cigarettes, cigars,
12 snuff or other tobacco products in this state must have a
13 license to do so issued by the department. No license or
14 renewal of a license shall be granted under this section
15 unless the wholesaler states in writing, under penalty for
16 false swearing, that he shall comply fully with W.S. 9-4-1201
17 through 9-4-1209. The license fee is ten dollars (\$10.00) per
18 year or fraction thereof and is valid through June 30 in each
19 year. The license will be granted only to wholesalers who own
20 or operate the place from which sales are made and additional
21 licenses must be obtained for each separate location. The
22 licenses are transferable pursuant to rules and regulations

1 promulgated by the department. License fees paid under this
2 subsection shall be deposited in the state general fund.

3
4 **39-18-111. Distribution.**

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6 (a) ~~Thirty three and one third percent (33 1/3%)~~
7 Fifteen percent (15%) of the taxes collected pursuant to W.S.
8 ~~39-18-104(a)(i) and (b)(i)~~ 39-18-104(a) and (b) shall be
9 distributed to incorporated cities and towns and to boards of
10 county commissioners in the proportion the cigarette taxes
11 derived from sales within each incorporated city or town or
12 county bears to total cigarette taxes collected. The
13 computation for the distribution shall be made by the
14 department according to the monthly returns filed by the
15 wholesalers. The remainder shall be ~~distributed by the~~
16 department, as follows: deposited in the state general fund.

17
18 **Section 2.** W.S. 39-18-104(a)(i), (ii), (b)(i) and (ii)
19 and 39-18-111(a)(i) through (iii) and (c) are repealed.

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

22
23 (END)