

Bill No.: HB0073 **Effective:** 7/1/2020
LSO No.: 20LSO-0095
Enrolled Act No.: HEA No. 0032
Chapter No.: 53
Prime Sponsor: Joint Revenue Interim Committee
Catch Title: **Nicotine products-taxation.**
Subject: Imposition of excise tax upon electronic cigarettes and vapor material.

Summary/Major Elements:

- Under current law, the State of Wyoming imposes an excise tax upon cigarettes and upon cigars, snuff and other tobacco products.
- The bill extends state taxation of tobacco products to all nicotine products, including electronic cigarettes and vapor material.
- The bill imposes upon wholesalers a fifteen percent (15%) excise tax on electronic cigarettes and vapor material purchased or imported into this state by wholesalers for resale.
- If the excise tax imposed upon wholesalers is not paid, the bill imposes a seven and one-half percent (7.5%) excise tax upon the use or storage by consumers of electronic cigarettes and vapor material in this state.

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