

Page 1-line 6 Before "nicotine" insert "the taxation of".

Page 1-line 11 After "39-15-107(a)(i)," insert "39-16-107(a)(i),".

Page 1-line 13 Delete "(xi)" and insert "(xiii)".

Page 4-after line 11 Insert:

"39-16-107. Compliance; collection procedures.

(a) Returns, reports and preservation of records. The following shall apply:

(i) Every vendor shall collect the tax imposed by this article and is liable for the entire amount of taxes imposed. The taxes are due and payable on the last day of the month following the month in which they were collected or as required by the department and each vendor shall on or before the last day of each month file a return showing the total sales of tangible personal property subject to the tax imposed by this article sold during the preceding month and remit all taxes due to the department. The returns shall contain such information required by the department. Any vendor shall report whether the vendor sells ~~cigarettes, cigars, snuff or other tobacco~~ nicotine products, as defined by W.S. 39-18-101(a)(xiii), in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the ~~tobacco~~ nicotine sales reporting requirements. If the total tax to be remitted by a vendor is less than one hundred fifty dollars (\$150.00) a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. Returns shall be signed by the vendor or his agent;".

Page 6-after line 9 Insert:

"(xi) "Closed-system vapor material" means any vapor material within a single-use, pre-filled, disposable cartridge intended to be used with an electronic cigarette. "Closed-system vapor material" includes any vapor material within a single-use, prefilled, disposable electronic cigarette;

1 (xii) "Open-system vapor material" means any vapor
2 material, other than closed-system vapor material, that is in the
3 final packaging intended for retail sale and consumer use;".
4

5 Page 6-line 11 Delete "(xi)" and insert "(xiii)".
6

7 Page-7-line 6 Delete "electronic cigarettes and".
8

9 Page 7-line 12 Delete "electronic cigarettes and".
10

11 Page 7-line 18 After stricken "cigarettes" insert "and
12 regulating the sale of".
13

14 Page 8-line 7 Delete "electronic cigarettes and".
15

16 Page 8-line 13 Delete "electronic cigarettes and".
17

18 Page 8-line 21 Delete "," and insert ": (i)"; delete
19 "electronic".
20

21 Page 8-line 22 Delete "cigarettes and" and insert "open-
22 system".
23

24 Page 9-line 2 Delete "electronic cigarettes and" and insert
25 "open-system".
26

27 Page 9-line 3 Delete "are" and insert "is".
28

29 Page 9-after line 3 Insert:
30

31 "(ii) There is levied and assessed upon closed-system
32 vapor material purchased or imported into this state by wholesalers
33 for resale, an excise tax at the rate of five cents (\$.05) per
34 milliliter of closed-system vapor material and a proportionate tax
35 at the like rate on all fractional parts thereof. The tax on
36 closed-system vapor material shall be imposed based on the vapor
37 material volume as listed by the manufacturer."
38

39 Page 9-line 7 Delete "electronic cigarettes and".
40

41 Page 9-line 9 Delete "electronic".
42

43 Page 9-line 10 Delete "cigarettes and" and insert "open-
44 system"; after "material" insert "or at the
45 rate of five cents (\$.05) per milliliter and
46 a proportionate tax at the like rate on all

1 fractional parts thereof for closed-system
2 vapor material, whichever is applicable".
3
4 Page 9-line 12 After "paid." insert "The tax on closed-system
5 vapor material shall be imposed based on the
6 vapor material volume as listed by the
7 manufacturer.". CASE, CHAIRMAN