



**SF0042**

**Taxation of cigars.**

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to tobacco taxes; providing that the tax on a cigar, snuff and other tobacco products are due following the sale of the cigar; and providing for an effective date.

12/9/2022 Bill Number Assigned  
12/28/2022 S Received for Introduction  
1/10/2023 S Introduced and Referred to S03 - Revenue  
1/13/2023 S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Biteman, French, Ide, Mckeown, Pappas  
**Ayes** 5    **Nays** 0    **Excused** 0    **Absent** 0    **Conflicts** 0

1/13/2023 S Placed on General File

**SF0042SS001/ADOPTED**

Page 1-line 2 Delete "premium".  
Page 1-line 3 Delete "providing a definition;".  
Page 1-line 8 After "W.S." delete balance of line.  
Page 1-line 9 Delete "paragraph (xii),".  
Page 1-lines 12 through 16 Delete entirely.  
Page 2-lines 2 through 7 Delete entirely.  
Page 2-line 20 Delete "premium".  
Page 3-line 8 Delete "premium".  
Page 3-line 20 Delete "premium".  
Page 4-line 12 Delete "premium".  
Page 4-line 13 Delete "premium".  
Page 4-line 21 Delete "premium".  
Page 5-line 4 Delete "premium".  
Page 5-line 11 Delete "premium".  
Page 5-line 13 Delete "premium". BITEMAN, CHAIRMAN  
1/13/2023 S COW:Passed

**SF0042S2001/FAILED**

Page 1-line 1 Delete "specifying a maximum tax".  
Page 1-line 2 Delete "on cigars;".

Page 1-line 9 Delete "39-18-104(c) and (d) and".

Page 1-line 10 Delete "are" and insert "is".

Page 2-lines 9 through 23 Delete entirely including the Senate standing committee amendment (SF0042SS001/A) to these lines.

Page 3-lines 1 through 8 Delete entirely including the Senate standing committee amendment (SF0042SS001/A) to these lines. ROTHFUSS

1/16/2023 S 2nd Reading:Passed

1/17/2023 S 3rd Reading:Passed 26-5-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Cooper, Dockstader, Ellis, French, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Salazar, Schuler, Steinmetz

**Nays:** Senator(s) Brennan, Case, Furphy, Rothfuss, Scott

**Ayes** 26 **Nays** 5 **Excused** 0 **Absent** 0 **Conflicts** 0

1/17/2023 H Received for Introduction

2/6/2023 H Introduced and Referred to H03 - Revenue

2/7/2023 H03 - Revenue:Recommend Amend and Do Pass 9-0-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Bear, Byron, Harshman, Locke, Northrup, Oakley, Storer, Strock, Zwonitzer

**Ayes** 9 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/7/2023 :Rerefer to H02 - Appropriations

2/9/2023 H02 - Appropriations:Amend and Do Not Pass: 5-2-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Henderson, Sherwood, Stith, Walters, Zwonitzer

**Nays:** Representative(s) Larsen, Nicholas

**Ayes** 5 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

2/9/2023 H Placed on General File

**SF0042HS001/ADOPTED**

**(TO ENGROSSED COPY)**

**(CORRECTED COPY)**

Page 1-line 2 Before "cigars" insert "premium"; before "cigar" insert "premium".

Page 1-line 3 After "cigar;" insert "providing a definition; providing an appropriation;".

Page 1-line 8 After "W.S." insert "39-18-101(a) by creating a new paragraph (xii),"; delete "and (d)".

Page 1-after line 10 Insert:

"39-18-101. Definitions.

(a) As used in this article:

(xii) "Premium cigar" means a cigar that:

(A) Is wrapped in whole tobacco leaf;

(B) Is handmade or hand rolled; and

(C) Has no filter, non-tobacco tip or non-tobacco mouthpiece.

Page 2-line 5 Delete "under this".

Page 2-line 6 Delete "subsection"; delete "not exceed thirty cents (\$0.30)" and insert "be ten percent (10%)"; before "cigar" insert "premium".

Page 2-lines 8 through 17 Delete entirely.

Page 3-line 7 Before "cigars" insert "premium".

Page 3-line 21 Before "cigars" insert "premium".

Page 3-line 22 Before "cigars" insert "premium".

Page 4-line 7 Before "cigar" insert "premium".

Page 4-line 12 Before "cigars" insert "premium".

Page 4-line 19 Before "cigars" insert "premium".

Page 4-line 21 Before "cigars" insert "premium".

Page 4-after line 23 Insert and renumber as necessary:

"**Section 2.** There is appropriated five hundred seventy-seven thousand dollars (\$577,000.00) from the general fund to the department of revenue for purposes of implementing this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2025. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2025. It is the intent of the legislature that this appropriation not be included in the department of revenue's standard budget request for the next succeeding fiscal biennium."

Page 5-line 2 Delete "**Section 2.**" and insert "**Section 3.**"; delete "July 1, 2023" and insert "January 1, 2024". HARSHMAN, CHAIRMAN

SF0042HS002/ADOPTED

(TO ENGROSSED COPY)

Page 4-after line 23

In the House standing committee amendment (SF0042HS001/ACE) to this line, delete "five hundred seventy-seven thousand dollars (\$577,000.00)" and insert "two hundred sixty-five thousand dollars (\$265,000.00)". NICHOLAS, CHAIRMAN

2/9/2023 H COW:Passed  
2/10/2023 H 2nd Reading:Passed

**SF0042H3001/WITHDRAWN**

**SF0042H3002/FAILED (TO ENGROSSED COPY)**

Delete the first House standing committee amendment (SF0042HS001/AC) and the second House standing committee amendment (SF0042HS002/A) entirely and further amend as follows:

- Page 1-above line 1 In the catch title, after "cigars" insert "and other tobacco products".
- Page 1-line 2 After "cigars" insert ", snuff and other tobacco products"; delete "a cigar" and insert "cigars, snuff and other tobacco products".
- Page 1-line 3 Delete "the cigar" and insert "cigars, snuff and other tobacco products".
- Page 1-line 8 Delete "and (d)".
- Page 2-line 3 Strike "twenty percent (20%)" and insert "ten percent (10%)".
- Page 2-line 5 After "manufacturers." delete balance of line.
- Page 2-line 6 Delete entirely.
- Page 2-lines 8 through 17 Delete entirely.
- Page 3-line 7 Delete "and cigars" insert ", cigars, snuff and other tobacco products".
- Page 3-line 21 After "cigars" insert ", snuff and other tobacco products".
- Page 3-line 22 After "cigars" insert ", snuff and other tobacco products".
- Page 4-line 7 Delete "and cigar" and insert ", cigar, snuff and other tobacco product".
- Page 4-line 12 Delete "and cigars" insert ", cigars, snuff and other tobacco products".
- Page 4-line 19 Delete "and cigars" insert ", cigars, snuff and other tobacco products".
- Page 4-line 21 Delete "and cigars" and insert ", cigars, snuff and other tobacco products". LOCKE

**SF0042H3003/FAILED (TO ENGROSSED COPY)  
(CORRECTED COPY)**

Page 1-line 8                   After "39-18-104(c)" insert "and (d)".

Page 2-line 3                   Delete the Locke third reading amendment (SF0042H3002/A) to this line; strike "twenty percent (20%)" and insert "ten percent (10%)".

Page 2-line 5 and 6           Delete the first House standing committee amendment (SF0042HS001/AC) and the Locke third reading amendment (SF0042H3002/A) to these lines.

Page 2-line 6                   Delete "thirty cents (\$0.30) per cigar" and insert "fifty cents (\$0.50) per premium cigar".

Page 2-lines 8 through 17   Delete the first House standing committee amendment (SF0042HS001/AC) and the Locke third reading amendment (SF0042H3002/A) to these lines.

Page 2-line 17                 Delete "thirty cents (\$0.30) per cigar" and insert "fifty cents (\$0.50) per premium cigar". BEAR

2/13/2023    H 3rd Reading:Passed 46-16-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Clouston, Conrad, Eklund, Haroldson, Harshman, Hornok, Jennings, Knapp, Larsen, Lloyd, Lawley, Locke, Neiman, Nicholas, Northrup, Oakley, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Speaker Sommers, Stith, Strock, Styvar, Tarver, Trujillo, Ward, Washut, Western, Winter, Zwonitzer, Dave

**Nays:** Representative(s) Chestek, Crago, Davis, Heiner, Henderson, Larson, Jt, Newsome, Niemiec, Obermueller, Provenza, Sherwood, Storer, Walters, Wylie, Yin, Zwonitzer, Dan

**Ayes** 46    **Nays** 16    **Excused** 0    **Absent** 0    **Conflicts** 0

2/13/2023    S Received for Concurrence

2/14/2023    S Concur:Failed 1-30-0-0-0

**ROLL CALL**

**Ayes:** Senator Nethercott

**Nays:** Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Case, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

**Ayes** 1    **Nays** 30    **Excused** 0    **Absent** 0    **Conflicts** 0

2/14/2023    S Appointed JCC01 Members  
                   Senator(s) Biteman, Bouchard, Scott

2/14/2023    H Appointed JCC01 Members  
                   Representative(s) Harshman, Larson, JT, Yin

3/3/2023     S Adopted SF0042JC001: 25-3-3-0-0

**SF0042JC001/SADOPTEDHADOPTED (TO ENGROSSED COPY)**

Delete the following House amendments:

SF0042HS001/ACE

SF0042HS002/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 1 Delete "specifying a maximum tax".

Page 1-line 2 Delete "on cigars;"; after "tax on a cigar" delete "is" and insert ", snuff and other tobacco products are".

Page 1-line 8 After "W.S." delete balance of line.

Page 1-line 9 Delete entirely and insert "39-18-107(a)(ii) is".

Page 1-lines 12 through 16 Delete entirely.

Page 2-lines 1 through 17 Delete entirely.

Page 3-lines 1 through 8 Delete entirely.

Page 3-line 21 After "cigars" insert ", snuff and other tobacco products".

Page 3-line 22 After "cigars" insert ", snuff and other tobacco products".

Page 4 Delete entirely. BITEMAN, BOUCHARD, SCOTT, HARSHMAN, YIN

**ROLL CALL**

**Ayes:** Senator(s) Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Case, Cooper, Dockstader, Ellis, French, Furphy, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator(s) Hicks, Pappas, Rothfuss

**Excused:** Senator(s) Anderson, Gierau, President Driskill

**Ayes** 25    **Nays** 3    **Excused** 3    **Absent** 0    **Conflicts** 0

3/3/2023    H Adopted SF0042JC001: 48-9-5-0-0

**SF0042JC001/SADOPTEDHADOPTED (TO ENGROSSED COPY)**

Delete the following House amendments:

SF0042HS001/ACE

SF0042HS002/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 1 Delete "specifying a maximum tax".

Page 1-line 2 Delete "on cigars;"; after "tax on a cigar" delete "is" and insert ", snuff and other tobacco products are".

Page 1-line 8 After "W.S." delete balance of line.

Page 1-line 9 Delete entirely and insert "39-18-107(a)(ii) is".

Page 1-lines 12 through 16 Delete entirely.

Page 2-lines 1 through 17 Delete entirely.

Page 3-lines 1 through 8 Delete entirely.

Page 3-line 21 After "cigars" insert ", snuff and other tobacco products".

Page 3-line 22 After "cigars" insert ", snuff and other tobacco products".

Page 4 Delete entirely. BITEMAN, BOUCHARD, SCOTT, HARSHMAN, YIN

#### ROLL CALL

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Burkhart, Jr, Chadwick, Chestek, Clouston, Conrad, Crago, Eklund, Haroldson, Harshman, Heiner, Hornok, Jennings, Knapp, Lawley, Locke, Neiman, Nicholas, Niemiec, Northrup, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Tarver, Trujillo, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dave

**Nays:** Representative(s) Brown, Davis, Henderson, Newsome, Oakley, Provenza, Sherwood, Walters, Zwonitzer, Dan

**Excused:** Representative(s) Byron, Larsen, Lloyd, Larson, Jt, Strock, Styvar

**Ayes** 48    **Nays** 9    **Excused** 5    **Absent** 0    **Conflicts** 0

3/3/2023 Assigned Number SEA No. 0098

3/3/2023 S President Signed SEA No. 0098

3/3/2023 H Speaker Signed SEA No. 0098

3/9/2023 Governor Signed SEA No. 0098

3/9/2023 Assigned Chapter Number 176

Chapter No. 176 Session Laws of Wyoming 2023