

ENROLLED ACT NO. 37, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

AN ACT relating to taxation and revenue; providing for an increase in cigarette taxes as specified; providing for distribution; providing conforming amendments; and providing for an effective date.

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

Section 1. W.S. 39-18-103(a)(i) through (iv) and (c)(i) through (iv), 39-18-104(a) and (b), 39-18-107(b)(i) and (ii) and 39-18-111(a)(intro), (b) and by creating a new subsection (c) are amended to read:

39-18-103. Imposition.

(a) Taxable event. The following event shall constitute a taxable event under this article:

(i) There is levied and shall be collected and paid to the department an excise tax ~~of six-tenths of a cent (\$.006)~~ at the rate imposed by W.S. 39-18-104(a) upon the sale of each cigarette sold by wholesalers;

(ii) There is levied and shall be paid to the department an excise tax ~~of six-tenths of a cent (\$.006)~~ at the rate imposed by W.S. 39-18-104(b) upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by paragraph (i) of this subsection has not been paid;

(iii) In addition to the other taxes imposed by this subsection, there is levied and assessed upon cigars, snuff and other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes taxed under this subsection, an excise tax at the rate ~~of twenty percent (20%)~~ imposed by W.S. 39-18-104(c) of the

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wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers;

(iv) The tax imposed by paragraph (iii) of this subsection shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products in this state, and upon those consumers, at the rate ~~of ten percent (10%)~~ imposed by W.S. 39-18-104(d) of the retail price of the cigar, snuff or other tobacco product. This tax shall not apply if the tax imposed by paragraph (iii) of this subsection has been paid.

(c) Taxpayer. The following taxpayers are liable for the tax imposed by this article:

(i) There is levied and shall be collected and paid to the department an excise tax ~~of six-tenths of a cent (\$.006)~~ at the rate imposed by W.S. 39-18-104(a) upon the sale of each cigarette sold by wholesalers;

(ii) There is levied and shall be paid to the department an excise tax ~~of six-tenths of a cent (\$.006)~~ at the rate imposed by W.S. 39-18-104(b) upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by paragraph (i) of this subsection has not been paid;

(iii) In addition to the other taxes imposed by this subsection, there is levied and assessed upon cigars, snuff and other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes taxed under this subsection, an excise tax at the rate ~~of twenty percent (20%)~~ imposed by W.S. 39-18-104(c) of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers;

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(iv) The tax imposed by paragraph (iii) of this subsection shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products in this state, and upon those consumers, at the rate ~~of ten percent (10%)~~ imposed by W.S. 39-18-104(d) of the retail price of the cigar, snuff or other tobacco product. This tax shall not apply if the tax imposed by paragraph (iii) of this subsection has been paid.

39-18-104. Taxation rate.

(a) There is levied and shall be collected and paid to the department an excise tax ~~of six-tenths of a cent (\$.006)~~ upon the sale of each cigarette sold by wholesalers as follows:

(i) Six-tenths of a cent (\$.006); and

(ii) Two and four-tenths cents (\$.024).

(b) There is levied and shall be paid to the department an excise tax ~~of six-tenths of a cent (\$.006)~~ 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:

(i) Six-tenths of a cent (\$.006); and

(ii) Two and four-tenths cents (\$.024).

39-18-107. Compliance; collection procedures.

(b) Payment. The following shall apply:

(i) There is levied and shall be collected and paid to the department an excise tax ~~of six-tenths of a~~

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~~cent (\$.006) at the rate imposed by W.S. 39-18-104(a)~~ upon the sale of each cigarette sold by wholesalers;

(ii) There is levied and shall be paid to the department an excise tax ~~of six-tenths of a cent (\$.006) at the rate imposed by W.S. 39-18-104(b)~~ upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by paragraph (i) of this subsection has not been paid;

39-18-111. Distribution.

(a) ~~Except as provided by subsection (b) of this section,~~ Thirty-three and one-third percent (33 1/3%) of the taxes collected pursuant to ~~this article~~ W.S. 39-18-104(a)(i) and (b)(i) 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 remainder shall be transferred to the state treasurer who shall distribute it as follows:

(b) The revenue received from the tax imposed by W.S. ~~39-18-103(a)(iii) and (iv)~~ 39-18-104(c) and (d) shall be deposited in the general fund.

(c) Until June 30, 2006, the revenue received from the tax imposed by W.S. 39-18-104(a)(ii) and (b)(ii) shall be deposited in the general fund.

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Section 2. This act is effective July 1, 2003.

(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