HOUSE BILL NO. HB0151

Cigarette tax.

Sponsored by: Representative(s) Madden

A BILL

for

AN ACT relating to the taxation and revenue; increasing the cigarette tax rate; amending distribution of the cigarette tax; clarifying distribution of license fees; repealing related provisions; and providing for an effective date.

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

Section 1. W.S. 39-18-104(a)(i), (ii), (b)(i) and (ii), 39-18-106(a) and 39-18-111(a) are amended to read:


(a) There is levied and shall be collected and paid to the department an excise tax upon the sale of each cigarette sold by wholesalers as follows:
(i) **Six-tenths of a cent ($0.006)** *Nine-tenths of a cent ($0.009)*; and

(ii) **Two and four-tenths cents ($0.024)** *Three and six-tenths cents ($0.036)*.

(b) There is levied and shall be paid to the department an excise tax 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 ($0.006)** *Nine-tenths of a cent ($0.009)*; and

(ii) **Two and four-tenths cents ($0.024)** *Three and six-tenths cents ($0.036)*.

### 39-18-106. Licensing; permits.

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


(a) Thirty-three and one-third percent (33 1/3%) Seventy-four and one-half percent (74.5%) of the taxes collected pursuant to 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 computation for the distribution shall be made by the department according to the monthly returns filed by the wholesalers. The remainder shall be distributed by the department, as follows: to the general fund.

Section 2. W.S. 39-18-111(a)(i) through (iii) is repealed.

Section 3. This act is effective July 1, 2017.

(END)