

HOUSE BILL NO. HB0151

Cigarette tax.

Sponsored by: Representative(s) Madden

A BILL

for

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

5

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

7

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

10

11 **39-18-104. Taxation rate.**

12

13 (a) There is levied and shall be collected and paid
14 to the department an excise tax upon the sale of each
15 cigarette sold by wholesalers as follows:

16

1 (i) ~~Six-tenths of a cent (\$.006)~~ Nine-tenths of
2 a cent (\$.009); and

3

4 (ii) ~~Two and four-tenths cents (\$.024)~~ Three and
5 six-tenths cents (\$.036).

6

7 (b) There is levied and shall be paid to the
8 department an excise tax upon the use or storage by
9 consumers of cigarettes in Wyoming but only if the tax
10 imposed by subsection (a) of this section has not been paid
11 as follows:

12

13 (i) ~~Six-tenths of a cent (\$.006)~~ Nine-tenths of
14 a cent (\$.009); and

15

16 (ii) ~~Two and four-tenths cents (\$.024)~~ Three and
17 six-tenths cents (\$.036).

18

19 **39-18-106. Licensing; permits.**

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21 (a) Every wholesaler, cigarette importer and
22 cigarette manufacturer who sells or offers to sell
23 cigarettes, cigars, snuff or other tobacco products in this

1 state must have a license to do so issued by the
2 department. No license or renewal of a license shall be
3 granted under this section unless the wholesaler states in
4 writing, under penalty for false swearing, that he shall
5 comply fully with W.S. 9-4-1201 through 9-4-1209. The
6 license fee is ten dollars (\$10.00) per year or fraction
7 thereof and is valid through June 30 in each year. The
8 license will be granted only to wholesalers who own or
9 operate the place from which sales are made and additional
10 licenses must be obtained for each separate location. The
11 licenses are transferable pursuant to rules and regulations
12 promulgated by the department. License fees collected under
13 this subsection shall be deposited in the general fund.

14

15 **39-18-111. Distribution.**

16

17 (a) ~~Thirty-three and one-third percent (33 1/3%)~~
18 Seventy-four and one-half percent (74.5%) of the taxes
19 collected pursuant to W.S. 39-18-104(a)(i) and (b)(i) shall
20 be distributed to incorporated cities and towns and to
21 boards of county commissioners in the proportion the
22 cigarette taxes derived from sales within each incorporated
23 city or town or county bears to total cigarette taxes

1 collected. The computation for the distribution shall be
 2 made by the department according to the monthly returns
 3 filed by the wholesalers. The remainder shall be
 4 distributed by the department, ~~as follows:~~ to the general
 5 fund.

6
 7 **Section 2.** W.S. 39-18-111(a)(i) through (iii) is
 8 repealed.

9
 10 **Section 3.** This act is effective July 1, 2017.

11
 12 (END)