HOUSE BILL NO. HB0168

Tobacco tax.

Sponsored by: Representative(s) Connolly, Barlow, Dayton, Furphy, Kinner, Madden and Nicholas, B. and Senator(s) Baldwin, Peterson, Rothfuss and Scott

A BILL

for

AN ACT relating to taxation of tobacco; providing for an increase in tobacco taxes as specified; providing for distribution of the taxes as specified; 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), by creating a new paragraph (iii), (b)(i), (ii), by creating a new paragraph (iii) and (c) through (f) and 39-18-111(b), (c) and by creating a new subsection (d) 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); and

(ii) Two and four-tenths cents ($0.024); and

(iii) Two and seventy-five hundredths cents ($0.0275).

(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); and

(ii) Two and four-tenths cents ($0.024); and

(iii) Two and seventy-five hundredths cents ($0.0275).
(c) In addition to the other taxes imposed by this section, there is levied and assessed upon cigars, snuff and other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes and moist snuff taxed under this section, an excise tax at the rate of twenty percent (20%) thirty-eight and one-third percent (38 1/3%) of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers.

(d) The tax imposed by subsection (c) of this section shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products other than cigarettes and moist snuff in this state, and upon those consumers, at the rate of ten percent (10%) nineteen and one-sixth percent (19 1/6%) of the retail price of the cigar, snuff or other tobacco product other than cigarettes and moist snuff. This tax shall not apply if the tax imposed by subsection (c) of this section has been paid.

(e) In addition to the other taxes imposed by this section, there is levied and assessed upon moist snuff...
purchased or imported into this state by wholesalers for resale, an excise tax at the rate of sixty cents ($0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce. The tax on moist snuff shall be imposed based on the net weight as listed by the manufacturer as follows:

(i) Sixty cents ($0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce; and

(ii) Fifty-five cents ($0.55) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce.

(f) The tax imposed by subsection (e) of this section shall also be imposed upon the use or storage by consumers of moist snuff in this state, and upon those consumers at the rate of sixty cents ($0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the
like rate on any fractional parts of more than one (1) ounce. This tax shall not apply if the tax imposed by subsection (e) of this section has been paid. The tax on moist snuff shall be imposed based on the net weight as listed by the manufacturer as follows:

(i) Sixty cents ($0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce; and

(ii) Fifty-five cents ($0.55) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce.


(b) Fifty-two and seventeen one hundredths percent (52.17%) of the revenue received from the tax imposed by W.S. 39-18-104(c) and (d) shall be deposited in the general fund.
(c) The revenue received from the tax imposed by W.S. 39-18-104(a)(ii), (b)(ii), (e)(i) and (f)(i) shall be deposited in the general fund.

(d) The revenue received from the tax imposed by W.S. 39-18-104(a)(iii), (b)(iii), (e)(ii), (f)(ii) and forty-seven and eighty-three one hundredths percent (47.83%) of the revenue from the tax imposed by W.S. 39-18-104(c) and (d) shall be deposited in the public school foundation program account established under W.S. 21-13-306(a).

Section 2. This act is effective July 1, 2017.