

## HOUSE BILL NO. HB0055

Tobacco tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the tax  
2 on tobacco products as specified; and providing for an  
3 effective date.

4

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

6

7 **Section 1.** W.S. 39-18-104(a), (b), (e) and (f) is  
8 amended to read:

9

10 **39-18-104. Taxation rate.**

11

12 (a) There is levied and shall be collected and paid  
13 to the department an excise tax at the rate of ~~three cents~~  
14 ~~(\$ .03)~~ four and two-tenths cents (\$.042) upon the sale of  
15 each cigarette sold by wholesalers.

16

1           (b) There is levied and shall be paid to the  
2 department an excise tax at the rate of ~~three cents (\$.03)~~  
3 four and two-tenths cents (\$.042) upon the use or storage  
4 by consumers of cigarettes in Wyoming but only if the tax  
5 imposed by subsection (a) of this section has not been  
6 paid.

7  
8           (e) In addition to the other taxes imposed by this  
9 section, there is levied and assessed upon moist snuff  
10 purchased or imported into this state by wholesalers for  
11 resale, an excise tax at the rate of ~~sixty cents (\$0.60)~~  
12 seventy-two cents (\$0.72) for any amount of moist snuff up  
13 to one (1) ounce plus a proportionate tax at the like rate  
14 on any fractional parts of more than one (1) ounce. The tax  
15 on moist snuff shall be imposed based on the net weight as  
16 listed by the manufacturer.

17  
18           (f) The tax imposed by subsection (e) of this section  
19 shall also be imposed upon the use or storage by consumers  
20 of moist snuff in this state, and upon those consumers, at  
21 the rate of ~~sixty cents (\$0.60)~~ seventy-two cents (\$0.72)  
22 for any amount of moist snuff up to one (1) ounce plus a  
23 proportionate tax at the like rate on any fractional parts

1 of more than one (1) ounce. This tax shall not apply if the  
2 tax imposed by subsection (e) of this section has been  
3 paid. The tax on moist snuff shall be imposed based on the  
4 net weight as listed by the manufacturer.

5

6 **Section 2.** This act is effective July 1, 2021.

7

8

(END)