

SENATE FILE NO. SF0042

Taxation of cigars.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to tobacco taxes; specifying a maximum tax
2 on cigars; providing that the tax on a cigar is due
3 following the sale of the cigar; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-18-104(c) and (d) and
9 39-18-107(a)(i), (ii), (b)(i), (ii) and (c)(i)(intro) are
10 amended to read:

11

12 **39-18-104. Taxation rate.**

13

14 (c) In addition to the other taxes imposed by this
15 section, there is levied and assessed upon cigars, snuff
16 and other tobacco products purchased or imported into this

1 state by wholesalers for resale, except cigarettes and
2 moist snuff taxed under this section, an excise tax at the
3 rate of twenty percent (20%) of the wholesale purchase
4 price at which the tobacco products are purchased by
5 wholesalers from manufacturers. The tax rate under this
6 subsection shall not exceed thirty cents (\$0.30) per cigar.

7
8 (d) The tax imposed by subsection (c) of this section
9 shall also be imposed upon the use or storage by consumers
10 of cigars, snuff and other tobacco products other than
11 cigarettes and moist snuff in this state, and upon those
12 consumers, at the rate of ten percent (10%) of the retail
13 price of the cigar, snuff or other tobacco product other
14 than cigarettes and moist snuff. This tax shall not apply
15 if the tax imposed by subsection (c) of this section has
16 been paid. The tax rate under this subsection shall not
17 exceed thirty cents (\$0.30) per cigar.

18

19 **39-18-107. Compliance; collection procedures.**

20

21 (a) Returns and reports. The following shall apply:

22

1 (i) Each wholesaler shall keep complete and
2 accurate records of all nicotine products purchased and
3 sold for three (3) years. The records shall be in the form
4 prescribed by the department and will be available for
5 inspection by the department at any reasonable time. The
6 department may investigate and examine the stock of
7 cigarettes and cigars upon any premises where they are
8 stored or sold;

9
10 (ii) On or before the tenth day of each calendar
11 quarter, every consumer who, during the preceding calendar
12 quarter, has acquired title to or possession of nicotine
13 products for use or storage in this state, upon which
14 products the tax imposed by W.S. 39-18-103(a)(iii) and (v)
15 has not been paid, shall file a return with the department
16 showing the quantity of such products so acquired. The
17 return shall be made upon a form furnished and prescribed
18 by the department and shall contain such other information
19 as the department may require. The return shall be
20 accompanied by a remittance for the full unpaid tax
21 liability shown by it, provided that the tax on cigars
22 shall be due upon the sale of the cigars as provided in
23 subsection (b) of this section.

1

2 (b) Payment. The following shall apply:

3

4 (i) There is levied and shall be collected and
5 paid to the department an excise tax at the rate imposed by
6 W.S. 39-18-104(a) and (c) upon the sale of each cigarette
7 and cigar sold by wholesalers;

8

9 (ii) There is levied and shall be paid to the
10 department an excise tax at the rate imposed by W.S.
11 39-18-104(b) and (d) upon the use or storage by consumers
12 of cigarettes and cigars in Wyoming but only if the tax
13 imposed by paragraph (i) of this subsection has not been
14 paid;

15

16 (c) Timelines. The following shall apply:

17

18 (i) No later than the twentieth day of the month
19 following the sale of cigarettes and cigars, or the month
20 following the end of the calendar quarter for nicotine
21 products other than cigarettes and cigars, each wholesaler
22 shall return to the department the following information on
23 forms furnished by the department:

1

2

Section 2. This act is effective July 1, 2023.

3

4

(END)