

ENROLLED ACT NO. 98, SENATE

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2023 GENERAL SESSION

AN ACT relating to tobacco taxes; providing that the tax on a cigar, snuff and other tobacco products are due following the sale of the cigar; and providing for an effective date.

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

**Section 1.** W.S. 39-18-107(a)(ii) is amended to read:

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

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

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

ORIGINAL SENATE  
FILE NO. SF0042

ENGROSSED

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

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk