

SENATE FILE NO. SF0163

Partial tobacco products tax repeal.

Sponsored by: Senator(s) Pappas and Representative(s) Filer

A BILL

for

1 AN ACT relating to taxation and revenue; repealing a state
2 excise tax on tobacco products other than cigarettes;
3 removing a mandate on disposal of confiscated cigarettes;
4 making conforming amendments; providing definitions; and
5 providing for an effective date.

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

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9 **Section 1.** W.S. 39-18-101(a)(v)(A), (B) and by
10 creating a new paragraph (xii), 39-18-103(b), 39-18-106(a),
11 39-18-107(a)(i) and (c)(i)(intro) and 39-18-108(c)(ii)(A),
12 (vi) and (e) are amended to read:

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14 **39-18-101. Definitions.**

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16 (a) As used in this article:

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(v) "Wholesaler" means any person who:

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(xii) "Cigarette" means:

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(A) ~~Whether located within or without Wyoming~~ Regardless of physical location, imports, sells or distributes ~~nicotine products~~ cigarettes into this state for sale or resale;

(B) Purchases ~~nicotine products~~ cigarettes in this state for sale or resale;

(A) Any roll of tobacco wrapped in paper or in any substance not containing tobacco; and

(B) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subparagraph (A) of this paragraph.

1 **39-18-103. Imposition.**

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3 (b) Basis of tax. The state preempts the field of
4 imposing taxes on ~~nicotine products~~ cigarettes and no city,
5 town or county shall impose, levy or collect taxes upon the
6 sale, occupation or privilege of selling ~~nicotine products~~
7 cigarettes. This subsection shall not be construed to
8 prevent a city, town or county from regulating the public
9 use of nicotine products.

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11 **39-18-106. Licensing; permits.**

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13 (a) Every wholesaler, cigarette importer and
14 cigarette manufacturer who sells or offers to sell ~~nicotine~~
15 ~~products~~ cigarettes in this state must have a license to do
16 so issued by the department. No license or renewal of a
17 license shall be granted under this section unless the
18 wholesaler states in writing, under penalty for false
19 swearing, that he shall comply fully with W.S. 9-4-1201
20 through 9-4-1209. The license fee is ten dollars (\$10.00)
21 per year or fraction thereof and is valid through June 30
22 in each year. The license will be granted only to
23 wholesalers who own or operate the place from which sales

1 are made and additional licenses must be obtained for each
2 separate location. The licenses are transferable pursuant
3 to rules and regulations promulgated by the department.

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5 **39-18-107. Compliance; collection procedures.**

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

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9 (i) Each wholesaler shall keep complete and
10 accurate records of all ~~nicotine products~~ cigarettes
11 purchased and sold for three (3) years. The records shall
12 be in the form prescribed by the department and will be
13 available for inspection by the department at any
14 reasonable time. The department may investigate and examine
15 the stock of cigarettes upon any premises where they are
16 stored or sold;

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18 (c) Timelines. The following shall apply:

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20 (i) No later than the twentieth day of the month
21 following the sale of cigarettes, ~~or the month following~~
22 ~~the end of the calendar quarter for nicotine products other~~
23 ~~than cigarettes,~~ each wholesaler shall return to the

1 department the following information on forms furnished by
2 the department:

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4 **39-18-108. Enforcement.**

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6 (c) Penalties. The following shall apply:

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8 (ii) The following acts are misdemeanors
9 punishable by a fine of not more than one hundred dollars
10 (\$100.00) or imprisonment in the county jail for not more
11 than six (6) months or both:

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13 (A) Selling or distributing nicotine
14 ~~products~~ cigarettes as a wholesaler without a license;

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16 (vi) Any person who purchases any nicotine
17 ~~product~~ cigarettes for resale in this state from other than
18 a licensed wholesaler is liable for the tax and any
19 penalties and interest imposed under this paragraph as if
20 he were a wholesaler under this act and shall pay an
21 additional penalty of twenty-five percent (25%) of any tax
22 due. Any wholesaler or other person who fails to file any
23 return or to pay any tax within the time required or

1 permitted by this subsection shall be subject to a penalty
2 of five percent (5%) of the amount of the tax due, plus one
3 percent (1%) of the tax for each month of delinquency or
4 fraction thereof. The department may waive all or any part
5 of this penalty for good cause shown;

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7 (e) Tax sales. Cigarettes seized in accordance with
8 paragraph (c)(i) of this section ~~shall~~may be sold by the
9 department to a licensed wholesaler to the best advantage
10 of the state. Proceeds from the sale shall be remitted to
11 the state treasurer for deposit into the general fund. The
12 licensed wholesaler purchasing the cigarettes shall pay
13 taxes and affix stamps, imprints or impressions as provided
14 by this article on cigarettes so purchased.

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16 **Section 2.** W.S. 39-18-101(a)(iv) and (viii) through
17 (x), 39-18-102(b), 39-18-103(a)(iii) through (vi) and
18 (c)(iii) through (vi), 39-18-104(c) through (h),
19 39-18-107(a)(ii) and (c)(i)(D) and 39-18-111(b) are
20 repealed.

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1 **Section 3.** This act is effective July 1, 2025.

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(END)