

SENATE FILE NO. SF0096

Tobacco sales and taxation.

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

A BILL

for

1 AN ACT relating to tobacco; clarifying that wholesalers are
2 prohibited from making sales or delivery of nicotine
3 products to minors; clarifying the imposition of the
4 tobacco tax on sales of cigars and pipe tobacco;
5 establishing a maximum tax amount for cigars; providing for
6 the imposition of tobacco taxes on remote retail sales of
7 cigars and pipe tobacco; requiring remote retail sellers to
8 obtain a license; providing definitions; making conforming
9 amendments; and providing for an effective date.

10

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

12

13 **Section 1.** W.S. 14-3-301(a) by creating a new
14 paragraph (xii), 14-3-302(c), 39-18-101(a)(v)(D) and by
15 creating new paragraphs (xii) through (xv),
16 39-18-103(a)(intro) and (iii) through (v), (c)(iii) through

1 (v), 39-18-104(c) through (e) and (g) and 39-18-106(a) are
2 amended to read:

3

4 **14-3-301. Definitions.**

5

6 (a) As used in this article:

7

8 (xii) "Wholesaler" means as defined in W.S.
9 39-18-101(a)(v).

10

11 **14-3-302. Prohibited sales or delivery.**

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13 (c) No retailer or wholesaler shall sell, permit the
14 sale, offer for sale, give away or deliver nicotine
15 products to any person under the age of twenty-one (21)
16 years.

17

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

19

20 (a) As used in this article:

21

22 (v) "Wholesaler" means any person who:

23

1 (D) Is a remote retail seller or who
2 otherwise sells or distributes for sale or resale
3 cigarettes over the internet or through any other means of
4 direct or indirect mail solicitation or delivery to any
5 person in this state.

6
7 (xii) "Consumer" means any person who purchases,
8 has title to or has possession of nicotine products in this
9 state that are purchased or held in storage for the
10 person's own use or consumption and not for resale;

11
12 (xiii) "Pipe tobacco" means any tobacco that,
13 because of its appearance, type, packaging or labeling, is
14 suitable for use and likely to be offered to, or purchased
15 by, consumers as tobacco to be smoked in a pipe;

16
17 (xiv) "Remote retail sale" means any sale of
18 cigars or pipe tobacco to a consumer in this state when:

19
20 (A) The consumer submits the order for the
21 purchase by means of a telephone or other method of voice
22 transmission, mail or electronically over the internet or
23 other online service, or when the seller is otherwise not

1 in the physical presence of the consumer when the order or
2 purchase is made; or

3

4 (B) Cigars or pipe tobacco are delivered to
5 the consumer by common carrier, private delivery service or
6 other method of remote delivery, or the seller is not in
7 the physical presence of the consumer when the consumer
8 obtains possession of the cigars or pipe tobacco.

9

10 (xv) "Remote retail seller" means any person who
11 makes remote retail sales to consumers in Wyoming that
12 exceed one hundred thousand dollars (\$100,000.00) in gross
13 revenue in the applicable calendar year or in the
14 immediately preceding calendar year.

15

16 **39-18-103. Imposition.**

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18 (a) Taxable event. The following ~~event~~ events shall
19 constitute a taxable event under this article. This article
20 shall be administered to ensure that the applicable tax
21 under this article is paid on each nicotine product and
22 that no nicotine product is taxed more than one (1) time:

23

1 (iii) In addition to the other taxes imposed by
2 this subsection, there is levied and assessed upon cigars,
3 snuff and other tobacco products purchased or imported into
4 this state by wholesalers for sale or resale, except
5 cigarettes taxed under this subsection, an excise tax at
6 the rate imposed by W.S. 39-18-104(c) or (e), as
7 applicable;

8
9 (iv) The tax imposed by paragraph (iii) of this
10 subsection shall also be imposed upon:

11
12 (A) The use or storage by consumers of
13 cigars, snuff and other tobacco products in this state, and
14 upon those consumers, at the rate imposed by W.S.
15 ~~39-18-104(d) or (f)~~ ~~39-18-104(d)(i) or (f)~~, as applicable.
16 This tax shall not apply if the tax imposed by paragraph
17 (iii) of this subsection or the tax imposed by subparagraph
18 (B) of this paragraph has been paid;

19
20 (B) A remote retail sale of cigars or pipe
21 tobacco by a wholesaler to consumers in this state at the
22 rate imposed by W.S. 39-18-104(d)(ii). This tax shall not

1 apply if the tax imposed by paragraph (iii) of this
2 subsection has been paid.

3

4 (v) In addition to the other taxes imposed by
5 this subsection, there is levied and assessed upon
6 electronic cigarettes and vapor material purchased or
7 imported into this state by wholesalers for sale or resale
8 an excise tax at the rate imposed by W.S. 39-18-104(g);

9

10 (c) Taxpayer. The following taxpayers are liable for
11 the tax imposed by this article:

12

13 (iii) In addition to the other taxes imposed by
14 this subsection, there is levied and assessed upon cigars,
15 snuff and other tobacco products purchased or imported into
16 this state by wholesalers for sale or resale, except
17 cigarettes taxed under this subsection, an excise tax at
18 the rate imposed by W.S. 39-18-104(c) or (e), as
19 applicable;

20

21 (iv) The tax imposed by paragraph (iii) of this
22 subsection shall also be imposed upon:

23

1 (A) The use or storage by consumers of
2 cigars, snuff and other tobacco products in this state, and
3 upon those consumers, at the rate imposed by W.S.
4 ~~39-18-104(d) or (f)~~ 39-18-104(d)(i) or (f), as applicable.
5 This tax shall not apply if the tax imposed by paragraph
6 (iii) of this subsection or the tax imposed by subparagraph
7 (B) of this paragraph has been paid;

8
9 (B) A remote retail sale of cigars or pipe
10 tobacco by a wholesaler to consumers in this state at the
11 rate imposed by W.S. 39-18-104(d)(ii). This tax shall not
12 apply if the tax imposed by paragraph (iii) of this
13 subsection has been paid.

14
15 (v) In addition to the other taxes imposed by
16 this subsection, there is levied and assessed upon
17 electronic cigarettes and vapor material purchased or
18 imported into this state by wholesalers for sale or resale
19 an excise tax at the rate imposed by W.S. 39-18-104(g);

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21 **39-18-104. Taxation rate.**

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1 (c) In addition to the other taxes imposed by this
2 section, there is levied and assessed upon cigars, snuff
3 and other tobacco products purchased or imported into this
4 state by wholesalers for sale or resale, except cigarettes
5 and moist snuff taxed under this section, an excise tax at
6 the rate of twenty percent (20%) of the wholesale purchase
7 price at which the tobacco products are purchased by
8 wholesalers from manufacturers. The tax under this
9 subsection shall not exceed thirty cents (\$0.30) per cigar.

10
11 (d) The tax imposed by subsection (c) of this section
12 shall also be imposed upon:

13
14 (i) The use or storage by consumers of cigars,
15 snuff and other tobacco products other than cigarettes and
16 moist snuff in this state, and upon those consumers, at the
17 rate of ten percent (10%) of the retail price of the cigar,
18 snuff or other tobacco product other than cigarettes and
19 moist snuff. The tax under this paragraph shall not exceed
20 thirty cents (\$0.30) per cigar. This tax shall not apply if
21 the tax imposed by subsection (c) of this section or the
22 tax imposed by paragraph (ii) of this subsection has been
23 paid;

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(ii) A remote retail sale of cigars or pipe tobacco by a wholesaler to consumers in this state, at the rate of twenty percent (20%) of the wholesale purchase price. The tax under this paragraph shall not exceed thirty cents (\$0.30) per cigar. The wholesaler shall be liable for the tax under this paragraph. 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 sale or 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.

(g) In addition to the other taxes imposed by this section, there is levied and assessed upon electronic cigarettes and vapor material purchased or imported into

1 this state by wholesalers for sale or resale, an excise tax
2 at the rate of fifteen percent (15%) of the wholesale
3 purchase price at which the electronic cigarettes and vapor
4 material are purchased by wholesalers from manufacturers.

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6 **39-18-106. Licensing; permits.**

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8 (a) Every wholesaler, including a remote retail
9 seller, and every cigarette importer and cigarette
10 manufacturer who sells or offers to sell nicotine products
11 in this state must have a license to do so issued by the
12 department. No license or renewal of a license shall be
13 granted under this section unless the wholesaler states in
14 writing, under penalty for false swearing, that he shall
15 comply fully with W.S. 9-4-1201 through 9-4-1209. The
16 license fee is ten dollars (\$10.00) per year or fraction
17 thereof and is valid through June 30 in each year. The
18 license will be granted only to wholesalers who own or
19 operate the place from which sales are made and additional
20 licenses must be obtained for each separate location. The
21 licenses are transferable pursuant to rules and regulations
22 promulgated by the department.

23

1 **Section 2.** This act is effective July 1, 2026.

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(END)