

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Nicotine product tax revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to nicotine product taxes; clarifying the
2 definition of "wholesaler" for purposes of administering
3 nicotine product taxes; clarifying that taxes apply to
4 nicotine products purchased or imported into this state by
5 wholesalers for sale or resale; specifying the inspection
6 of records of nicotine products purchased and sold;
7 clarifying the payment of taxes when taxes are charged
8 between wholesalers of nicotine products; and providing for
9 an effective date.

10

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

12

1 **Section 1.** W.S. 39-18-101(a) (v) (A) and (D),
2 39-18-103(a) (iii) and (v) and (c) (iii) and (v),
3 39-18-104(c), (e) and (g) and 39-18-107(a) (i), (ii) and (b)
4 by creating a new paragraph (iv) are amended to read:

5

6 **39-18-101. Definitions.**

7

8 (a) As used in this article:

9

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

11

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

16

17 (D) Sells or distributes for sale or resale
18 ~~cigarettes~~ nicotine products over the internet or through
19 any other means of direct or indirect mail solicitation or
20 delivery to any person in this state.

21

22 **39-18-103. Imposition.**

23

1 (a) Taxable event. The following event shall
2 constitute a taxable event under this article:

3

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

11

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

17

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

20

21 (iii) In addition to the other taxes imposed by
22 this subsection, there is levied and assessed upon cigars,
23 snuff and other tobacco products purchased or imported into

1 this state by wholesalers for sale or resale, except
2 cigarettes taxed under this subsection, an excise tax at
3 the rate imposed by W.S. 39-18-104(c) or (e), as
4 applicable;

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

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
17 state by wholesalers for sale or resale, except cigarettes
18 and moist snuff taxed under this section, an excise tax at
19 the rate of twenty percent (20%) of the wholesale purchase
20 price at which the tobacco products are purchased by
21 wholesalers from manufacturers.

22

1 (e) In addition to the other taxes imposed by this
2 section, there is levied and assessed upon moist snuff
3 purchased or imported into this state by wholesalers for
4 sale or resale, an excise tax at the rate of sixty cents
5 (\$0.60) for any amount of moist snuff up to one (1) ounce
6 plus a proportionate tax at the like rate on any fractional
7 parts of more than one (1) ounce. The tax on moist snuff
8 shall be imposed based on the net weight as listed by the
9 manufacturer.

10

11 (g) In addition to the other taxes imposed by this
12 section, there is levied and assessed upon electronic
13 cigarettes and vapor material purchased or imported into
14 this state by wholesalers for sale or resale, an excise tax
15 at the rate of fifteen percent (15%) of the wholesale
16 purchase price at which the electronic cigarettes and vapor
17 material are purchased by wholesalers from manufacturers.

18

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

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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~~shall be available
5 for inspection by the department of revenue or the
6 department of audit at any reasonable time, including to
7 determine any tax due for the sale or resale of nicotine
8 products. The department of revenue may investigate and
9 examine the stock of cigarettes upon any premises where
10 they are stored or sold;

11

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

1 snuff and other tobacco products shall be due upon the sale
2 of the cigars, snuff and other tobacco products as provided
3 in subsection (b) of this section.

4

5 (b) Payment. The following shall apply:

6

7 (iv) A wholesaler who has been charged the tax
8 imposed on another wholesaler under W.S. 39-18-103(a)(iii)
9 may credit the tax paid on their quarterly return until the
10 cigars, snuff or other tobacco products have been sold as
11 provided in paragraph (a)(ii) of this section.

12

13 **Section 2.** This act is effective July 1, 2025.

14

15

(END)