

**WORKING DRAFT**

SENATE FILE NO. \_\_\_\_\_

Tobacco taxes-2.

Sponsored by: Joint Labor, Health and Social Services  
Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for an  
2 increase in tobacco taxes as specified; providing for  
3 distribution; providing conforming amendments; and  
4 providing for an 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),  
9 39-18-107(a)(ii) and 39-18-111(b) are amended to read:

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11 **39-18-104. Taxation rate.**

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

1 this state by wholesalers for resale, except cigarettes  
2 taxed under this section, an excise tax at the rate of  
3 ~~twenty percent (20%)~~ forty percent (40%) of the wholesale  
4 purchase price at which the tobacco products are purchased  
5 by wholesalers from manufacturers.

6  
7 (d) The tax imposed by subsection (c) of this  
8 section shall also be imposed upon the use or storage by  
9 consumers of cigars, snuff and other tobacco products in  
10 this state, and upon those consumers, at the rate of ~~ten~~  
11 ~~percent (10%)~~ twenty percent (20%) of the retail price of  
12 the cigar, snuff or other tobacco product. This tax shall  
13 not apply if the tax imposed by subsection (c) of this  
14 section has been paid.

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16 **39-18-107. Compliance; collection procedures.**

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

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20 (ii) On or before the tenth day of each calendar  
21 quarter, every consumer who, during the preceding calendar  
22 quarter, has acquired title to or possession of cigars,  
23 snuff or other tobacco products for use or storage in this  
24 state, upon which products the tax imposed by W.S.

1 ~~39-18-103(a)(iii)~~ 39-18-104(c) has not been paid, shall  
2 file a return with the department showing the quantity of  
3 such products so acquired. The return shall be made upon a  
4 form furnished and prescribed by the department and shall  
5 contain such other information as the department may  
6 require. The return shall be accompanied by a remittance  
7 for the full unpaid tax liability shown by it.

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9 **39-18-111. Distribution.**

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11 (b) The revenue received from the tax imposed by  
12 W.S. 39-18-104(c) and (d) shall be deposited ~~in the general~~  
13 ~~fund~~ into the Wyoming tobacco settlement trust fund income  
14 account created by W.S. 9-4-1203(b) and are continuously  
15 appropriated to the substance abuse control plan  
16 established by W.S. 9-2-2701 through 9-2-2707.

17

18 **Section 2.** This act is effective July 1, 2005.

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(END)