

HOUSE BILL NO. HB0295

Tobacco tax increase.

Sponsored by: Representative(s) Zwonitzer, Dv. and
Senator(s) Hastert

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the tax
2 rate for cigars, snuff and other tobacco products as
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-18-104(c) and (d) is amended to
8 read:

9

10 **39-18-104. Taxation rate.**

11

12 (c) In addition to the other taxes imposed by this
13 section, there is levied and assessed upon cigars, snuff
14 and other tobacco products purchased or imported into this
15 state by wholesalers for resale, except cigarettes taxed
16 under this section, an excise tax at the rate of ~~twenty~~

1 ~~percent (20%)~~ thirty percent (30%) of the wholesale
2 purchase price at which the tobacco products are purchased
3 by wholesalers from manufacturers.

4

5 (d) The tax imposed by subsection (c) of this section
6 shall also be imposed upon the use or storage by consumers
7 of cigars, snuff and other tobacco products in this state,
8 and upon those consumers, at the rate of ~~ten percent (10%)~~
9 fifteen percent (15%) of the retail price of the cigar,
10 snuff or other tobacco product. This tax shall not apply
11 if the tax imposed by subsection (c) of this section has
12 been paid.

13

14 **Section 2.** This act is effective July 1, 2007.

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16

(END)