

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. \_\_\_\_\_

Tobacco excise tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation of tobacco; providing that  
2 moist snuff tobacco will be taxed based upon net weight;  
3 conforming related provisions; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-18-101(a) by adding new paragraph  
9 (viii), 39-18-103(a)(iii), (iv), (c)(iii) and (iv),  
10 39-18-104(c), (d) and by creating new subsections (e) and  
11 (f) and 39-18-107 are amended to read:

12

13 **39-18-101. Definitions.**

1

2 (a) As used in this article:

3

4 (viii) "Moist snuff" means any finely cut ground  
5 or powdered tobacco intended to be placed in the oral  
6 cavity, other than dry snuff.

7

8 **39-18-103. Imposition.**

9

10 (a) Taxable event. The following event shall  
11 constitute a taxable event under 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 resale, except cigarettes  
17 taxed under this subsection, an excise tax at the rate  
18 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase~~  
19 ~~price at which the tobacco products are purchased by~~  
20 ~~wholesalers from manufacturers~~ or (e), as applicable;

21

22 (iv) The tax imposed by paragraph (iii) of this  
23 subsection shall also be imposed upon the use or storage by

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

7

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

10

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

19

20 (iv) The tax imposed by paragraph (iii) of this  
21 subsection shall also be imposed upon the use or storage by  
22 consumers of cigars, snuff and other tobacco products in  
23 this state, and upon those consumers, at the rate imposed

1 by W.S. 39-18-104(d) ~~of the retail price of the cigar,~~  
2 ~~snuff or other tobacco product~~ or (f), as applicable. This  
3 tax shall not apply if the tax imposed by paragraph (iii)  
4 of this subsection has been paid.

5

6 **39-18-104. Taxation rate.**

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8 (c) In addition to the other taxes imposed by this  
9 section, there is levied and assessed upon cigars, snuff  
10 and other tobacco products purchased or imported into this  
11 state by wholesalers for resale, except cigarettes and  
12 moist snuff taxed under this section, an excise tax at the  
13 rate of twenty percent (20%) of the wholesale purchase  
14 price at which the tobacco products are purchased by  
15 wholesalers from manufacturers.

16

17 (d) The tax imposed by subsection (c) of this section  
18 shall also be imposed upon the use or storage by consumers  
19 of cigars, snuff and other tobacco products other than  
20 cigarettes and moist snuff in this state, and upon those  
21 consumers, at the rate of ten percent (10%) of the retail  
22 price of the cigar, snuff or other tobacco product other  
23 than cigarettes and moist snuff. This tax shall not apply

1 if the tax imposed by subsection (c) of this section has  
2 been paid.

3

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

12

13 (f) The tax imposed by subsection (e) of this section  
14 shall also be imposed upon the use or storage by consumers  
15 of moist snuff in this state, and upon those consumers, at  
16 the rate of sixty cents (\$0.60) per ounce and a  
17 proportionate tax at the like rate on all fractional parts  
18 of an ounce. This tax shall not apply if the tax imposed by  
19 subsection (e) of this section has been paid. The tax on  
20 moist snuff shall be imposed based on the net weight as  
21 listed by the manufacturer.

22

23

24 **39-18-107. Compliance; collection procedures.**

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1 (c) Timelines. The following shall apply:

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3 (i) No later than the twentieth day of the month  
4 following the sale of cigarettes, or the month following  
5 the end of the calendar quarter for cigars, snuff or other  
6 tobacco products each wholesaler shall return to the  
7 department the following information on forms furnished by  
8 the department:

9

10 (D) The amount paid by the wholesaler to  
11 the manufacturer for cigars, snuff or other tobacco  
12 products other than moist snuff. For sales of moist snuff,  
13 the return shall include the net weight as listed by the  
14 manufacturer.

15

16 **Section 2.** This act is effective July 1, 2009.

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18

(END)