

HOUSE BILL NO. HB0173

Tobacco tax revisions.

Sponsored by: Representative(s) Harvey, Baldwin, Connolly and McKim and Senator(s) Scott and Von Flatern

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 by continuous appropriation to the department  
4 of health as specified; and providing for an effective  
5 date.

6

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

8

9 **Section 1.** W.S. 39-18-104(a)(i), (ii) and by creating  
10 a new paragraph (iii), (b)(i), (ii) and by creating a new  
11 paragraph (iii), (c) and (d) and 39-18-111(b) and by  
12 creating a new subsection (d) are amended to read:

13

14 **39-18-104. Taxation rate.**

15

1 (a) There is levied and shall be collected and paid  
2 to the department an excise tax upon the sale of each  
3 cigarette sold by wholesalers as follows:

4

5 (i) Six-tenths of a cent (\$.006); ~~and~~

6

7 (ii) Two and four-tenths cents (\$.024); ~~and~~ and

8

9 (iii) Three and twenty-five hundredths cents  
10  (\$.0325) .

11

12 (b) There is levied and shall be paid to the  
13 department an excise tax upon the use or storage by  
14 consumers of cigarettes in Wyoming but only if the tax  
15 imposed by subsection (a) of this section has not been paid  
16 as follows:

17

18 (i) Six-tenths of a cent (\$.006); ~~and~~

19

20 (ii) Two and four-tenths cents (\$.024); ~~and~~ and

21

22 (iii) Three and twenty-five hundredths cents  
23  (\$.0325) .

1

2 (c) In addition to the other taxes imposed by this  
3 section, there is levied and assessed upon cigars, snuff  
4 and other tobacco products purchased or imported into this  
5 state by wholesalers for resale, except cigarettes and  
6 moist snuff taxed under this section, an excise tax at the  
7 rate of ~~twenty percent (20%)~~ forty-six percent (46%) of the  
8 wholesale purchase price at which the tobacco products are  
9 purchased by wholesalers from manufacturers.

10

11 (d) The tax imposed by subsection (c) of this section  
12 shall also be imposed upon the use or storage by consumers  
13 of cigars, snuff and other tobacco products other than  
14 cigarettes and moist snuff in this state, and upon those  
15 consumers, at the rate of ~~ten percent (10%)~~ twenty-two  
16 percent (22%) of the retail price of the cigar, snuff or  
17 other tobacco product other than cigarettes and moist  
18 snuff. This tax shall not apply if the tax imposed by  
19 subsection (c) of this section has been paid.

20

21 **39-18-111. Distribution.**

22

1 (b) Forty-five percent (45%) of the revenue received  
2 from the tax imposed by W.S. 39-18-104(c) and (d) shall be  
3 deposited in the general fund.

4  
5 (d) The revenue received from the tax imposed by W.S.  
6 39-18-104(a)(iii) and (b)(iii), and fifty-five percent  
7 (55%) of the revenue from the tax imposed by W.S  
8 39-18-104(c) and (d), shall be distributed and is  
9 continuously appropriated to the department of health as  
10 follows:

11  
12 (i) The first four million dollars  
13 (\$4,000,000.00) annually for comprehensive tobacco  
14 prevention, cessation and treatment programs for Wyoming;  
15 and

16  
17 (ii) The remainder, after distribution under  
18 paragraph (i) of this subsection, for the Medicaid program  
19 created by title 42, chapter 4 of the Wyoming statutes.

20  
21 **Section 2.** This act is effective July 1, 2015.

22  
23

(END)