

## HOUSE BILL NO. HB0168

Tobacco tax.

Sponsored by: Representative(s) Connolly, Barlow, Dayton,  
Furphy, Kinner, Madden and Nicholas, B. and  
Senator(s) Baldwin, Peterson, Rothfuss and  
Scott

A BILL

for

1 AN ACT relating to taxation of tobacco; providing for an  
2 increase in tobacco taxes as specified; providing for  
3 distribution of the taxes as specified; and providing for  
4 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(a)(i), (ii), by creating a  
9 new paragraph (iii), (b)(i), (ii), by creating a new  
10 paragraph (iii) and (c) through (f) and 39-18-111(b), (c)  
11 and by creating a new subsection (d) are amended to read:

12

13       **39-18-104. Taxation rate.**

14

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) Two and seventy-five hundredths cents  
10  (\$.0275) .

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) Two and seventy-five hundredths cents  
23  (\$.0275) .

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%)~~ thirty-eight and one-third  
8 percent (38 1/3%) of the wholesale purchase price at which  
9 the tobacco products are purchased by wholesalers from  
10 manufacturers.

11

12 (d) The tax imposed by subsection (c) of this section  
13 shall also be imposed upon the use or storage by consumers  
14 of cigars, snuff and other tobacco products other than  
15 cigarettes and moist snuff in this state, and upon those  
16 consumers, at the rate of ~~ten percent (10%)~~ nineteen and  
17 one-sixth percent (19 1/6%) of the retail price of the  
18 cigar, snuff or other tobacco product other than cigarettes  
19 and moist snuff. This tax shall not apply if the tax  
20 imposed by subsection (c) of this section has been paid.

21

22 (e) In addition to the other taxes imposed by this  
23 section, there is levied and assessed upon moist snuff

1 purchased or imported into this state by wholesalers for  
2 resale, an excise tax ~~at the rate of sixty cents (\$0.60)~~  
3 ~~for any amount of moist snuff up to one (1) ounce plus a~~  
4 ~~proportionate tax at the like rate on any fractional parts~~  
5 ~~of more than one (1) ounce. The tax on moist snuff shall be~~  
6 ~~imposed~~ based on the net weight as listed by the  
7 manufacturer. as follows:

8  
9 (i) Sixty cents (\$0.60) for any amount of moist  
10 snuff up to one (1) ounce plus a proportionate tax at the  
11 like rate on any fractional parts of more than one (1)  
12 ounce; and

13  
14 (ii) Fifty-five cents (\$0.55) for any amount of  
15 moist snuff up to one (1) ounce plus a proportionate tax at  
16 the like rate on any fractional parts of more than one (1)  
17 ounce.

18  
19 (f) The tax imposed by subsection (e) of this section  
20 shall also be imposed upon the use or storage by consumers  
21 of moist snuff in this state, and upon those consumers. ~~at~~  
22 ~~the rate of sixty cents (\$0.60) for any amount of moist~~  
23 ~~snuff up to one (1) ounce plus a proportionate tax at the~~

1 ~~like rate on any fractional parts of more than one (1)~~  
2 ~~ounce.~~ This tax shall not apply if the tax imposed by  
3 subsection (e) of this section has been paid. The tax on  
4 moist snuff shall be imposed based on the net weight as  
5 listed by the manufacturer. as follows:

6  
7 (i) Sixty cents (\$0.60) for any amount of moist  
8 snuff up to one (1) ounce plus a proportionate tax at the  
9 like rate on any fractional parts of more than one (1)  
10 ounce; and

11  
12 (ii) Fifty-five cents (\$0.55) for any amount of  
13 moist snuff up to one (1) ounce plus a proportionate tax at  
14 the like rate on any fractional parts of more than one (1)  
15 ounce.

16  
17 **39-18-111. Distribution.**

18  
19 (b) Fifty-two and seventeen one hundredths percent  
20 (52.17%) of the revenue received from the tax imposed by  
21 W.S. 39-18-104(c) and (d) shall be deposited in the general  
22 fund.

23

1 (c) The revenue received from the tax imposed by W.S.  
2 39-18-104(a)(ii), ~~and~~ (b)(ii), (e)(i) and (f)(i) 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), (b)(iii), (e)(ii), (f)(ii) and forty-  
7 seven and eighty-three one hundredths percent (47.83%) of  
8 the revenue from the tax imposed by W.S. 39-18-104(c) and  
9 (d) shall be deposited in the public school foundation  
10 program account established under W.S. 21-13-306(a).

11  
12 **Section 2.** This act is effective July 1, 2017.

13  
14 (END)