

HOUSE BILL NO. HB0296

Cigarette tax.

Sponsored by: House Appropriations Committee

A BILL

for

1 AN ACT relating to cigarette taxes; increasing the tax on
2 cigarettes; providing for the reporting and taxation of floor
3 stock; 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(a)(ii) and (b)(ii) is amended
8 to read:

9

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

11

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

15

1 (ii) ~~Two and four tenths cents (\$.024)~~ Four and
2 nine-tenths cents (\$.049).

3

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

8

9 (ii) ~~Two and four tenths cents (\$.024)~~ Four and
10 nine-tenths cents (\$.049).

11

12 **Section 2.**

13

14 (a) Each Wyoming licensed wholesaler required to pay
15 taxes under W.S. 39-18-104 shall:

16

17 (i) Take a physical inventory of all cigarettes in
18 packages bearing Wyoming tax stamps, and all unaffixed
19 Wyoming cigarette tax stamps possessed by the wholesaler or
20 in their control at 11:59 p.m. on the effective date of this
21 act;

22

1 (ii) File a return with the department not later
2 than ten (10) days after the effective date of this act,
3 showing the inventory taken under paragraph (i) of this
4 subsection;

5

6 (iii) Pay a floor stock tax at a proportionate
7 rate equal to the increase in tobacco taxes under section 1
8 of this act for all cigarettes in the possession or control
9 of the wholesaler at 11:59 p.m. on the effective date of this
10 act.

11

12 (b) The floor stock tax imposed by subsection (a) of
13 this section may be paid in three (3) installments. The first
14 installment, in an amount equal to at least one-third (1/3)
15 of the total amount due, shall be remitted with the return
16 provided to the department not later than ten (10) days
17 following the effective date of this act. The second
18 installment, in an amount that brings the total amount paid
19 to at least two-thirds (2/3) of the total amount due, shall
20 be remitted one (1) month following the due date of the first
21 installment. The third installment, in an amount equal to the
22 remaining balance, shall be remitted two (2) months following
23 the due date of the first installment. Penalties under W.S.

1 39-18-108(c)(iv) shall not be imposed against any outstanding
2 installment payment not yet due from a wholesaler who files
3 the return and makes payments as required under this section.
4

5 (c) The department of revenue shall provide notice of
6 the effective date of this act to each Wyoming licensed
7 wholesaler required to pay taxes under W.S. 39-18-104 not
8 less than fifteen (15) days before the effective date of this
9 act.
10

11 **Section 3.** This act is effective either fifteen (15)
12 days after the date the attorney general certifies to the
13 secretary of state and the department of revenue that the
14 state has completed a compact or other agreement with the
15 Eastern Shoshone and Northern Arapaho Tribes providing for
16 the imposition of tobacco taxes throughout Wyoming and on the
17 Wind River Indian Reservation or July 1, 2021, whichever is
18 earlier.
19

20 (END)