

HOUSE BILL NO. HB0067

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; requiring reports; and
4 providing for an 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 creating a new
9 paragraph (viii), 39-18-103(a)(iii), (iv), (c)(iii) and
10 (iv), 39-18-104(c), (d) and by creating new subsections (e)
11 and (f) and 39-18-107(c)(i)(D) are amended to read:

12

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

14

15 (a) As used in this article:

16

1 (viii) "Moist snuff" means any moist finely cut
2 ground or powdered tobacco intended to be placed in the
3 oral cavity, other than dry snuff.

4
5 **39-18-103. Imposition.**

6
7 (a) Taxable event. The following event shall
8 constitute a taxable event under this article:

9
10 (iii) In addition to the other taxes imposed by
11 this subsection, there is levied and assessed upon cigars,
12 snuff and other tobacco products purchased or imported into
13 this state by wholesalers for resale, except cigarettes
14 taxed under this subsection, an excise tax at the rate
15 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase~~
16 ~~price at which the tobacco products are purchased by~~
17 ~~wholesalers from manufacturers~~ or (e), as applicable;

18
19 (iv) The tax imposed by paragraph (iii) of this
20 subsection shall also be imposed upon the use or storage by
21 consumers of cigars, snuff and other tobacco products in
22 this state, and upon those consumers, at the rate imposed
23 by W.S. 39-18-104(d) ~~of the retail price of the cigar,~~
24 ~~snuff or other tobacco product~~ or (f), as applicable. This

1 tax shall not apply if the tax imposed by paragraph (iii)
2 of this subsection has been paid.

3
4 (c) Taxpayer. The following taxpayers are liable for
5 the tax imposed by this article:

6
7 (iii) In addition to the other taxes imposed by
8 this subsection, there is levied and assessed upon cigars,
9 snuff and other tobacco products purchased or imported into
10 this state by wholesalers for resale, except cigarettes
11 taxed under this subsection, an excise tax at the rate
12 imposed by W.S. 39-18-104(c) ~~of the wholesale purchase~~
13 ~~price at which the tobacco products are purchased by~~
14 ~~wholesalers from manufacturers~~ or (e), as applicable;

15
16 (iv) The tax imposed by paragraph (iii) of this
17 subsection shall also be imposed upon the use or storage by
18 consumers of cigars, snuff and other tobacco products in
19 this state, and upon those consumers, at the rate imposed
20 by W.S. 39-18-104(d) ~~of the retail price of the cigar,~~
21 ~~snuff or other tobacco product~~ or (f), as applicable. This
22 tax shall not apply if the tax imposed by paragraph (iii)
23 of this subsection has been paid.

24

1 **39-18-104. Taxation rate.**

2

3 (c) In addition to the other taxes imposed by this
4 section, there is levied and assessed upon cigars, snuff
5 and other tobacco products purchased or imported into this
6 state by wholesalers for resale, except cigarettes and
7 moist snuff taxed under this section, an excise tax at the
8 rate of twenty percent (20%) of the wholesale purchase
9 price at which the tobacco products are purchased by
10 wholesalers from 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%) of the retail
17 price of the cigar, snuff or other tobacco product other
18 than cigarettes and moist snuff. This tax shall not apply
19 if the tax imposed by subsection (c) of this section has
20 been paid.

21

22 (e) In addition to the other taxes imposed by this
23 section, there is levied and assessed upon moist snuff
24 purchased or imported into this state by wholesalers for

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

7
8 (f) The tax imposed by subsection (e) of this section
9 shall also be imposed upon the use or storage by consumers
10 of moist snuff in this state, and upon those consumers, at
11 the rate of sixty cents (\$0.60) for any amount of moist
12 snuff up to one (1) ounce plus a proportionate tax at the
13 like rate on any fractional parts of more than one (1)
14 ounce. This tax shall not apply if the tax imposed by
15 subsection (e) of this section has been paid. The tax on
16 moist snuff shall be imposed based on the net weight as
17 listed by the manufacturer.

18
19 **39-18-107. Compliance; collection procedures.**

20
21 (c) Timelines. The following shall apply:

22
23 (i) No later than the twentieth day of the month
24 following the sale of cigarettes, or the month following
25 the end of the calendar quarter for cigars, snuff or other
26 tobacco products each wholesaler shall return to the

1 department the following information on forms furnished by
2 the department:

3
4 (D) The amount paid by the wholesaler to
5 the manufacturer for cigars, snuff or other tobacco
6 products other than moist snuff. For sales of moist snuff,
7 the return shall include the net weight as listed by the
8 manufacturer. The department shall compile the information
9 provided under this subparagraph with respect to moist
10 snuff tobacco sales on an annual basis and shall report the
11 information to the legislature every five (5) years
12 beginning on July 1, 2014.

13
14 **Section 2.** This act is effective July 1, 2009.

15
16 (END)