

HOUSE BILL NO. HB0130

Cigarette taxes.

Sponsored by: Representative(s) Davison, Gay, Harvey,
Jaggi, McKim and Piiparinen and Senator(s)
Cooper and Dockstader

A BILL

for

1 AN ACT relating to tobacco taxes; increasing taxes on
2 cigarettes; providing for distribution of increased taxes
3 as specified; and providing for an effective date.

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

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

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12 **39-18-104. Taxation rate.**

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

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

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

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(iii) Five cents (\$.05).

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

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

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

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(iii) Five cents (\$.05).

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39-18-111. Distribution.

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(d) The revenue received from the tax imposed by W.S. 39-18-104(a)(iii) and (b)(iii) shall be distributed to and is continuously appropriated as follows:

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(i) The first four million dollars (\$4,000,000.00) annually to the department of health for comprehensive tobacco prevention, cessation and treatment programs for Wyoming; and

(ii) The remainder, after distribution under paragraph (i) of this subsection, to the department of health for the Medicaid program created by title 42, chapter 4 of the Wyoming statutes.

Section 2. This act is effective July 1, 2014.

(END)