

HOUSE BILL NO. HB0058

Cigarette tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to tobacco tax; increasing the tax rate on
2 cigarettes; and providing for an effective date.

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

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6 **Section 1.** W.S. 39-18-104(a)(intro) and (b)(intro) is
7 amended to read:

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9 **39-18-104. Taxation rate.**

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11 (a) There is levied and shall be collected and paid
12 to the department an excise tax at the rate of ~~three cents~~
13 ~~(\$0.03)~~ five and two-tenths cents (\$0.052) upon the sale of
14 each cigarette sold by wholesalers.

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1 (b) There is levied and shall be paid to the
2 department an excise tax at the rate of ~~three cents (\$.03)~~
3 five and two-tenths cents (\$0.052) upon the use or storage
4 by consumers of cigarettes in Wyoming but only if the tax
5 imposed by subsection (a) of this section has not been
6 paid.

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8 **Section 2.** This act is effective July 1, 2023.

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(END)