



State of Wyoming

# DEPARTMENT OF REVENUE

## EXCISE TAX DIVISION

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### Cigarette Tax Increase Effective July 1, 2003

#### Informational Publication for Licensed Cigarette Wholesalers

Statutory Authority: *W.S.39-18-101 thru 39-18-111*

The 2003 Legislative session passed House Bill 110 (Enrolled Act 37) which will increase the tax rate of cigarette effective July 1, 2003, as follows:

1. Cigarette Tax Increase:

This law will increase the cigarette tax on a pack of twenty (20) cigarettes from twelve (12) cents to sixty (60) cents. The tax on a pack of twenty-five (25) cigarettes increases from fifteen (15) cents to seventy-five (75) cents.

2. New Colored Cigarette Stamp:

Effective July 1, 2003, we will sell green colored Cigarette Stamps to evidence the payment of the new tax rate. We will cease selling the pink/violet colored stamps at the close of business on June 30, 2003. The pink/violet colored stamps will evidence the payment of tax at the old rate.

3. Stamp Orders:

Effective July 1, 2003, we will have available cigarette stamps in rolls of 15,000 or 30,000. Your cost will be as follows:  
Roll of 15,000 stamps (15,000 times \$.60 tax less 6% discount)=\$8,460.00  
Roll of 30,000 stamps (30,000 times \$.60 tax less 6% discount)=\$16,920.00

4. Bond Increase:

Cigarette Wholesalers who purchase their stamps by personal checks and are bonded must increase their bond amount to adequately cover their stamp purchases at the new tax rate by July 1, 2003.

5. Credits:

You will need to have the manufacturer identify the color of the stamp on any unsaleable cigarettes in order to obtain the proper amount of credit. Failure to do so will result in a credit at the tax rate prior to July 1, 2003.

6. Refunds:

The department will redeem any unused stamps and uncanceled stamps at the rate applicable to the color of the stamp.

7. Non-Compliance:

The department may revoke the license of any Wholesaler violating this provision. No license shall be issued to a Wholesaler for two (2) years following revocation of the license. *W.S.39-18-108(c)(v)*