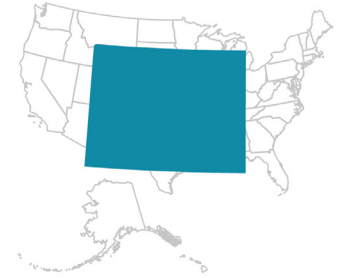


# Wyoming



**Table 1: Other Tobacco Product Taxation**

OTP Taxed? No  Yes

*If yes, which products are taxed as of January 1, 2014?*

✓ Yes   Blank No   -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		Stand-alone	With OTPs	↔
Cigarillos	✓	✓		Stand-alone	With OTPs	↔
Little Cigars	✓	✓		Stand-alone	With OTPs	↔
Pipe Tobacco	✓	✓		Stand-alone	With OTPs	↔
Roll-Your-Own Tobacco	✓	✓		Stand-alone	With OTPs	↔
Dry Snuff	✓	✓		Stand-alone	With OTPs	↔
Moist Snuff	✓		✓	With OTPs	Moist Snuff	Tax Type Changed
Snus	✓		✓	Moist Snuff	Moist Snuff	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		Stand-alone	With OTPs	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased   ↑ Rate Increased   ↔ No Change

**Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014**

Product	2005	2008	2011	2014
Cigarettes	\$0.60/20 §	\$0.60/20 §	\$0.60/20 §	\$0.60/20 §
Cigars	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Cigarillos	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Little Cigars	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Pipe Tobacco	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Roll-Your-Own Tobacco	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Dry Snuff	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Moist Snuff	20% WPP Δ	20% WPP Δ	\$0.60/oz §	\$0.60/oz §
Snus	20% WPP Δ	20% WPP Δ	\$0.60/oz §	\$0.60/oz §
Smokeless Tobacco Generally	20% WPP Δ	20% WPP Δ	20% WPP Δ	20% WPP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WPP=Wholesale Purchase Price; oz=ounce.

## WPP

### Wholesale Purchase Price

"... the established price for which a manufacturer sells the tobacco product to a wholesaler exclusive of any discount or other reduction ..." (WYO. STAT. § 39-18-101)