

## HOUSE BILL NO. HB0085

Motor vehicle sales tax-collection by dealers.

Sponsored by: Representative(s) Larsen and Senator(s)  
Bebout

A BILL

for

1 AN ACT relating to motor vehicle excise taxes; requiring a  
2 vendor to collect excise tax from vehicle purchasers and  
3 remit the tax to the department of revenue; requiring one  
4 or both parties to a sale of a vehicle not purchased from a  
5 vendor to declare the sales price under penalty of perjury;  
6 clarifying that a county treasurer or the department of  
7 revenue may file the lien for failure to pay tax due on a  
8 vehicle; providing conforming amendments; repealing  
9 conflicting provisions; and providing for an effective  
10 date.

11

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

13

14 **Section 1.** W.S. 39-15-103(b)(ii) and (c)(iii),  
15 39-15-107(a)(vii), (viii)(intro), (A), (B), (b)(i) and

1 (ii), 39-15-108(d)(ii), 39-16-103(b)(ii) and  
2 39-16-107(b)(ii) and (iii) are amended to read:

3

4 **39-15-103. Imposition.**

5

6 (b) Basis of tax. The following shall apply:

7

8 (ii) ~~For purposes of W.S. 39-15-107(b)(i),~~ The  
9 sales price of motor vehicles, house trailers, trailer  
10 coaches, trailers or semitrailers under subparagraph  
11 (a)(i)(M) of this section shall be declared ~~by the~~  
12 ~~purchaser~~ upon a copy of the original invoice from the  
13 vendor that displays separately the tax collected, or ~~upon~~  
14 ~~an affidavit furnished by the department~~ if not purchased  
15 from a vendor and one or both parties to the sale, as  
16 required by the department, shall declare under penalty of  
17 perjury on a form prescribed by the department the date of  
18 sale and the purchase price. The tax collected shall be  
19 based upon the declaration or invoice;

20

21 (c) Taxpayer. The following shall apply:

22

1           (iii) Any tax due under this article constitutes  
2 a debt to the state from the persons who are parties to the  
3 transaction, other than ~~any vendor or other~~ a seller who is  
4 ~~prohibited or not authorized by law~~ not a vendor and not  
5 required to collect any tax under this article, and is a  
6 lien from the date the tax is due on all the real and  
7 personal property of those persons;

8  
9           **39-15-107. Compliance; collection procedures.**

10  
11           (a) Returns, reports and preservation of records.  
12 The following shall apply:

13  
14           (vii) Taxes collected under paragraphs (b)(i)  
15 and (ii) of this section are due and payable and shall be  
16 remitted in full by the vendor as required under paragraphs  
17 (i) through (iii) and (vi) of this subsection, or for a  
18 sale not purchased from a vendor then by the county  
19 treasurer to the department monthly or as required by the  
20 department together with reports as required by the  
21 department;

22

1 (viii) When applying for registration, every new  
2 owner of a ~~motorcycle~~ vehicle under W.S. 39-15-103(a)(i)(M)  
3 shall produce ~~either:~~

4  
5 (A) A vendor receipt ~~from the department or~~  
6 invoice showing that the sales or use tax has been paid;

7  
8 (B) A ~~receipt on forms provided~~ declaration  
9 on a form prescribed by the department showing ~~that the~~  
10 ~~motorcycle was purchased from a Wyoming licensed dealer and~~  
11 ~~that the dealer has collected the sales tax~~ the date of  
12 sale and the purchase price and signed under penalty of  
13 perjury by one or both parties to the sale, as required on  
14 the form; or

15  
16 (b) Payment. The following shall apply:

17  
18 (i) ~~Except as provided by paragraph (viii) of~~  
19 ~~this subsection, no~~ Pursuant to subsection (a) of this  
20 section a vendor shall collect taxes imposed by this  
21 article ~~upon the sale of motor vehicles, house trailers,~~  
22 ~~trailer coaches, trailers or semitrailers~~ under W.S.  
23 39-15-103(a)(i)(M) as evidenced by a vendor receipt that

1 displays separately the tax collected. For a sale not  
2 purchased from a vendor the taxes imposed shall be  
3 collected by the county treasurer prior to the first  
4 registration in Wyoming and not upon subsequent  
5 registration by the same applicant. The vendor or the  
6 county treasurer shall collect and remit to the department  
7 the tax in effect in the county of the owner's principal  
8 residence;

9  
10 (ii) ~~Except for those vehicles specified under~~  
11 ~~paragraph (viii) of this subsection,~~ For the tax imposed by  
12 this article upon the sale of a motor vehicle, house  
13 trailer, trailer coach, trailer or semitrailer as defined  
14 in W.S. 31-1-101 purchased as a gift if the donee cannot  
15 provide a vendor receipt that displays separately the tax  
16 collected or other evidence that the sales or use tax has  
17 been paid, the tax shall be collected from the donee prior  
18 to the first registration based ~~upon the fair market value~~  
19 ~~of the gift~~ on the donee's declaration of the purchase  
20 price and any other conditions of the gift at the time of  
21 the gift under penalty of perjury on a form prescribed by  
22 the department;

23

1           **39-15-108. Enforcement.**

2

3           (d) Liens. The following shall apply:

4

5                   (ii) ~~Except as provided by W.S.~~  
6 ~~39-15-107(b)(viii), no vendor shall collect taxes imposed~~  
7 ~~by this article upon the sale of motor vehicles, house~~  
8 ~~trailers, trailer coaches, trailers or semitrailers. The~~  
9 ~~taxes imposed shall be collected by the county treasurer~~  
10 ~~prior to the first registration in Wyoming and not upon~~  
11 ~~subsequent registration by the same applicant.~~ Upon a  
12 failure to pay the tax due upon any vehicle as provided by  
13 paragraph (b)(ii) of this section, the county ~~treasurer~~  
14 clerk shall notify the county ~~clerk~~ treasurer and the  
15 county ~~clerk~~ treasurer shall notify the department. The  
16 county treasurer or department may file a lien against the  
17 vehicle as provided by paragraph (i) of this subsection and  
18 the county clerk shall note the lien on the title of the  
19 vehicle. ~~After review by and approval of the board of~~  
20 ~~county commissioners,~~ The county may also collect the tax  
21 due and any interest, penalties, costs of filing a lien or  
22 costs of collection, and after review by and approval of  
23 the board of county commissioners may seek to collect

1 through the use of a collection agency or by the filing of  
2 a civil action.

3

4 **39-16-103. Imposition.**

5

6 (b) Basis of tax. The following shall apply:

7

8 (ii) ~~For purposes of W.S. 39-16-107(b)(ii),~~ The  
9 sales price of motor vehicles, house trailers, trailer  
10 coaches, trailers or semitrailers as defined by W.S.  
11 31-1-101 shall be declared ~~by the purchaser~~ upon a copy of  
12 the original invoice from the out-of-state vendor or ~~upon~~  
13 ~~an affidavit furnished by the department~~ if not purchased  
14 from a vendor ~~and~~ one or both parties to the sale, as  
15 required by the department, shall declare under penalty of  
16 perjury on a form prescribed by the department the date of  
17 sale and the purchase price. The tax collected shall be  
18 based upon the declaration or invoice;

19

20 **39-16-107. Compliance; collection procedures.**

21

22 (b) Payment. The following shall apply:

23

1           (ii) ~~Except as provided by paragraph (iv) of~~  
2 ~~this subsection, no vendor shall collect the taxes imposed~~  
3 ~~by this article upon the~~ For a sale of a motor ~~vehicles~~  
4 vehicle, house ~~trailers~~ trailer, trailer ~~coaches~~ coach,  
5 ~~trailers~~ trailer or ~~semitrailers~~ semitrailer as defined by  
6 W.S. 31-1-101- not purchased from a vendor as defined in  
7 this article the taxes imposed shall be collected by the  
8 county treasurer prior to the first registration in Wyoming  
9 and not upon subsequent registration by the same owner. The  
10 county treasurer shall collect and remit to the department  
11 the tax in effect in the county of the owner's principal  
12 residence. The tax shall not be collected if previously  
13 registered by the same nonresident owner in another state.  
14 The county treasurer may also collect the tax due and any  
15 interest, penalties or costs of collection through the use  
16 of a collection agency or by the filing of a civil action;

17  
18           (iii) ~~Except for those vehicles specified under~~  
19 ~~paragraph (iv) of this subsection,~~ For the use tax imposed  
20 by this article upon a motor vehicle, house trailer,  
21 trailer coach, trailer or semitrailer as defined in W.S.  
22 31-1-101 purchased outside the state of Wyoming as a gift,  
23 if the donee cannot provide evidence that the sales or use



1 tax has been paid, the tax shall be collected from the  
2 donee prior to the first registration based ~~upon the fair~~  
3 ~~market value of the gift~~ on the donee's declaration of the  
4 purchase price and any other conditions of the gift at the  
5 time of the gift under penalty of perjury on a form  
6 prescribed by the department;

7

8           **Section**                    **2.** W.S.                    39-15-103(b) (iii),  
9 39-15-107(b) (viii), 39-16-103(b) (iii), (c) (iii) and (iv)  
10 and 39-16-107(b) (iv) are repealed.

11

12           **Section 3.** This act is effective January 1, 2019.

13

14

(END)