

HOUSE BILL NO. HB0150

State sales tax enforcement.

Sponsored by: Representative(s) Burkhart

A BILL

for

1 AN ACT relating to taxation and revenue; defining persons
 2 to whom state sales tax provisions apply; providing
 3 personal liability for taxes not remitted to the department
 4 when due; creating a conflict of law provision; authorizing
 5 the department of revenue to deny a sales tax license for
 6 failure to collect or remit taxes as specified; providing
 7 for an appeal of an application denial; and providing for
 8 an effective date.

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

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12 **Section 1.** W.S. 39-15-101(a) by creating a new
 13 (xlvii), 39-15-103 by creating a new subsection (d) and
 14 39-15-106 by creating a new subsection (m) are amended to
 15 read:

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1 **39-15-101. Definitions.**

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3 (a) As used in this article:

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5 (xlvii) "Person" means an individual,
6 partnership, corporation, company or any other type of
7 association and any officer or agent of any partnership,
8 corporation, company or any other type of association.
9 "Person" includes the following officers and agents:

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11 (A) A manager of a limited liability
12 company;

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14 (B) An officer or director of a
15 corporation;

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17 (C) A partner of a partnership;

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19 (D) An owner of a sole proprietorship.

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21 **39-15-103. Imposition.**

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23 (d) Vendor. The following shall apply:

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(i) Any person required to obtain a sales tax license, collect tax, file a return and remit tax under this article as a vendor shall be personally liable for any tax collected and not remitted to the department when due together with any interest and penalties imposed by this article. Personal liability under this subsection shall survive dissolution, reorganization, bankruptcy, receivership or assignment for the benefit of creditors of or by the person;

(ii) If the provisions of this subsection conflict with any other provision of law in this state, the provisions of this subsection shall control.

39-15-106. Licenses; permits.

(m) The department may deny an application for a license if the department determines the person, including any officer or agent of the person, has for any reason failed to collect tax, file a return or remit tax in compliance with this article prior to the date of the application. Any person whose application for license is

1 denied under this subsection may appeal the decision to the
2 state board of equalization not more than thirty (30) days
3 following the denial of the license. Appeals before the
4 state board shall be conducted as contested case
5 proceedings under the Wyoming Administrative Procedure Act.
6 If a license is denied under this subsection, no license
7 shall thereafter be issued to that person until the person
8 has:

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10 (i) Filed a new application with the department;

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12 (ii) Filed with the department all past due
13 returns and has remitted in full all taxes, penalties and
14 interest due.

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16 **Section 2.** This act is effective July 1, 2018.

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