

1 Delete the Senate standing committee amendment (HB0073SS001/AE)
2 entirely;
3 Delete the Ellis committee of the whole amendment (HB0073SW001/AE)
4 entirely;
5 Delete the Case committee of the whole amendment (HB0073SW0002/AE)
6 entirely;

7 Further amend the engrossed copy as follows:

8
9 Page 1-line 6 Before "nicotine" insert "the taxation of".

10
11 Page 1-line 11 After "39-15-107(a)(i)," insert "39-16-
12 107(a)(i),".
13

14 Page 4-after line 11 Insert:

15
16 **"39-16-107. Compliance; collection procedures.**

17
18 (a) Returns, reports and preservation of records. The
19 following shall apply:
20

21 (i) Every vendor shall collect the tax imposed by this
22 article and is liable for the entire amount of taxes imposed. The
23 taxes are due and payable on the last day of the month following
24 the month in which they were collected or as required by the
25 department and each vendor shall on or before the last day of each
26 month file a return showing the total sales of tangible personal
27 property subject to the tax imposed by this article sold during
28 the preceding month and remit all taxes due to the department. The
29 returns shall contain such information required by the department.
30 Any vendor shall report whether the vendor sells ~~cigarettes,~~
31 ~~cigars, snuff or other tobacco~~ nicotine products, as defined by
32 W.S. 39-18-101(a)(xi), in this state to the department in the form
33 and manner required by the department. The department may reject
34 any report required under this paragraph of any vendor who does
35 not comply with the ~~tobacco~~ nicotine sales reporting requirements.
36 If the total tax to be remitted by a vendor is less than one
37 hundred fifty dollars (\$150.00) a quarterly or annual return as
38 authorized by the department, and remittance in lieu of the monthly
39 return may be made on or before the last day of the month following
40 the end of the quarter or year for which the tax is collected.
41 Returns shall be signed by the vendor or his agent;"

42 NETHERCOTT, ANSELM-DALTON