

1 Delete the Senate standing committee amendment (HB0073SS001/AE)
2 entirely.

3
4 Delete the Case committee of the whole amendment (HB0073SW002/AE)
5 entirely and further amend as follows:

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

8
9 Page 1-line 11 After "39-15-107(a)(i)," insert "39-16-
10 107(a)(i),".

11
12 Page 4-after line 11 Insert:

13
14 **"39-16-107. Compliance; collection procedures.**

15
16 (a) Returns, reports and preservation of records. The
17 following shall apply:

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

40 BITEMAN