

## HOUSE BILL NO. HB0017

Sales tax-vendor licenses.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 revocation of a vendor's sales tax license due to  
3 inactivity as specified; and providing for an effective  
4 date.

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

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8 **Section 1.** W.S. 39-15-106(a) is amended to read:

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10 **39-15-106. Licenses; permits.**

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12 (a) Every vendor shall obtain from the department a  
13 sales tax license to conduct business in the state. Any  
14 out-of-state vendor not otherwise subject to this article  
15 may voluntarily apply for a license from the department and  
16 if licensed, shall collect and remit the state sales tax  
17 imposed by W.S. 39-15-103. The license shall be granted

1 only upon application stating the name and address of the  
2 applicant, the character of the business in which the  
3 applicant proposes to engage, the location of the proposed  
4 business and other information as the department may  
5 require. Effective July 1, 1997, a license fee of sixty  
6 dollars (\$60.00) shall be required from each new vendor,  
7 except for any remote vendor who has no requirement to  
8 register in this state, and who is using one (1) of the  
9 technology models pursuant to W.S. 39-15-401, et seq.  
10 Failure of a vendor to timely file any return may result in  
11 forfeiture of the license granted under this section. The  
12 department shall charge sixty dollars (\$60.00) for  
13 reinstatement of any forfeited license. The department  
14 shall send any vendor who reports no gross sales for three  
15 (3) consecutive years a form prescribed by the department  
16 to show cause why the vendor's license should not be  
17 revoked. The vendor shall complete and file the report  
18 with the department within thirty (30) days of receipt of  
19 the form. If the department finds just cause for the  
20 vendor to retain the license, no further action shall be  
21 taken. If the department finds just cause to revoke the  
22 license, the vendor shall be notified of the revocation.  
23 Any vendor whose license is revoked under this subsection  
24 may appeal the decision to the state board of equalization.

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**Section 2.** This act is effective July 1, 2003.

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(END)