

ENROLLED ACT NO. 57, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2023 GENERAL SESSION

AN ACT relating to sales and use taxes; clarifying that the department of revenue and county treasurers may collect sales and use taxes electronically; providing an appropriation; and providing for an effective date.

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

**Section 1.** W.S. 39-15-107(a)(i), (b)(i) and 39-16-107(a)(i), (ii) and (b)(ii) are amended to read:

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

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

(i) Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. The department may allow extensions for filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted by a vendor during any month is less than one hundred fifty dollars (\$150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. If the accounting methods regularly used by any vendor are such that reports of sales made during a calendar month would impose unnecessary hardships, the department after receiving a formal request filed by

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the vendor may accept reports at intervals as would be more convenient to the taxpayer. Any vendor shall report whether the vendor sells nicotine products, as defined by W.S. 39-18-101(a)(xi), in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the nicotine sales reporting requirements. Every person purchasing goods or services taxable by this article who does not pay the tax owed to a vendor shall, on or before the last day of each month, file a return showing the gross purchases made during the preceding month and remit all taxes due to the department. The return shall contain such information and be made in the manner as the department shall prescribe by rule and regulation. The department, by rule and regulation, may allow an extension for filing a return and paying any tax due, but no extension shall be granted for more than ninety (90) days;

(b) Payment. The following shall apply:

(i) Except as provided by paragraph (viii) of this subsection, no vendor shall collect taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers. The taxes imposed shall be collected by the county treasurer prior to the first registration in Wyoming and not upon subsequent registration by the same applicant. The county treasurer may allow the taxes to be paid electronically after the amount of sales tax has been determined by the county treasurer. The county treasurer may charge a fee of not more than the costs of processing the transaction but not to exceed a fee of three percent (3%) as necessary to recoup fees incurred due to electronic payments. The county treasurer shall provide the applicant a receipt specifying

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the amount of sales tax collected and noting any valid exemption from sales tax. The county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence;

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

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

(i) Every vendor shall collect the tax imposed by this article and is liable for the entire amount of taxes imposed. The taxes are due and payable on the last day of the month following the month in which they were collected or as required by the department and each vendor shall on or before the last day of each month file a return showing the total sales of tangible personal property subject to the tax imposed by this article sold during the preceding month and remit all taxes due to the department. The returns shall contain such information required by the department. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. Any vendor shall report whether the vendor sells nicotine products, as defined by W.S. 39-18-101(a)(xiii), in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the nicotine sales reporting requirements. If the total tax to be remitted by a vendor is less than one hundred fifty dollars (\$150.00) a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. Returns shall be signed by the vendor or his agent;

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(ii) Every person storing, using or consuming tangible personal property purchased from a vendor who does not maintain a place of business in this state is liable for the tax imposed by this article and shall on or before the last day of each month file a return showing the total sales price of tangible personal property purchased subject to the tax imposed by this article during the preceding month and remit all taxes due to the department. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. If the total tax to be remitted by the person during any month is less than one hundred fifty dollars (\$150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. The return shall contain such information as requested by the department. Returns shall be signed by the person liable for the tax or his agent;

(b) Payment. The following shall apply:

(ii) Except as provided by paragraph (iv) of this subsection, no vendor shall collect the taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101. The taxes imposed shall be collected by the county treasurer prior to the first registration in Wyoming and not upon subsequent registration by the same owner. The county treasurer may allow the taxes to be paid electronically after the amount of taxes has been determined by the county treasurer. The county treasurer may charge a fee of not more than the costs of processing the transaction but not to exceed a fee

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of three percent (3%) as necessary to recoup fees incurred due to electronic payments. The county treasurer shall provide the applicant a receipt specifying the amount of use tax collected and noting any valid exemption from use tax. The county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence. The tax shall not be collected if previously registered by the same nonresident owner in another state. The county treasurer may also collect the tax due and any interest, penalties or costs of collection through the use of a collection agency or by the filing of a civil action;

**Section 2.** There is appropriated two hundred twenty-eight thousand dollars (\$228,000.00) from the general fund to the department of revenue for any costs to enable the department of revenue and counties to receive electronic payments of sales and use taxes as provided in this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2024. This appropriation shall not be transferred or expended for any other purpose and any unobligated, unexpended funds remaining from this appropriation shall revert as provided by law on June 30, 2024. It is the intent of the legislature that this appropriation not be included in the standard budget for the department of revenue for the immediately succeeding fiscal biennium.

ORIGINAL HOUSE  
BILL NO. HB0229

ENGROSSED

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**Section 3.** This act is effective July 1, 2023.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk