

HOUSE BILL NO. HB0197

Sales tax administration revisions.

Sponsored by: Representative(s) Harshman, Oakley, Strock
and Zwonitzer, Dn

A BILL

for

1 AN ACT relating to sales tax; revising provisions related
2 to administration of the sales tax; clarifying a
3 definition; clarifying the imposition of the tax; amending
4 exemptions; revising reporting requirements; clarifying
5 licensing and compliance provisions; repealing obsolete and
6 other provisions; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-101(a)(xv), 39-15-103(a)(i)(H),
11 39-15-105(a)(iii)(E), (iv)(E) and (viii)(O)(intro),
12 39-15-106(a), 39-15-107(b)(i) and (xi), 39-15-109(c)(i),
13 39-15-204(a)(v) and 39-15-501(a)(intro) and (i) are amended
14 to read:

15

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

2

3 (a) As used in this article:

4

5 (xv) "Vendor" means any person engaged in the
6 business of selling at retail or wholesale tangible
7 personal property, admissions or services which are subject
8 to taxation under this article. "Vendor" includes a vehicle
9 dealer as defined by W.S. 31-16-101(a)(xviii), a remote
10 seller to the extent provided by W.S. 39-15-501 and a
11 marketplace facilitator to the extent provided by W.S.
12 39-15-502. A person is not in the business of selling if
13 selling tangible personal property, admissions or services
14 which are subject to taxation under this article is not a
15 habitual or regular activity of the person;

16

17 **39-15-103. Imposition.**

18

19 (a) Taxable event. The following shall apply:

20

21 (i) Except as provided by W.S. 39-15-105, there
22 is levied an excise tax upon:

23

1 (H) The sales price paid for each admission
2 to any place of amusement, entertainment, recreation, games
3 or athletic event~~;~~. ~~If any persons other than employees,~~
4 ~~officers of the law on official business or children under~~
5 ~~twelve (12) years of age are admitted free or at reduced~~
6 ~~rates to any such place when an admission charge is made to~~
7 ~~other persons, an equivalent tax shall be paid by these~~
8 ~~persons based on the price charged to other persons;~~

9

10 **39-15-105. Exemptions.**

11

12 (a) The following sales or leases are exempt from the
13 excise tax imposed by this article:

14

15 (iii) For the purpose of exempting sales of
16 services and tangible personal property consumed in
17 production, the following are exempt:

18

19 (E) Sales of power or fuel to a person
20 ~~engaged in the transportation business~~ transporting
21 tangible personal property by railroad or by pipeline when
22 the ~~same power or fuel~~ is consumed directly in generating
23 motive power for actual transportation purposes, except

1 power or fuel which is not taxed as gasoline or gasohol
2 under W.S. 39-17-101 through 39-17-111 or as diesel fuel
3 under W.S. 39-17-201 through 39-17-211 and which is used to
4 propel a motor vehicle upon the highway as defined in W.S.
5 39-17-201(a)(xii);

6

7 (iv) For the purpose of exempting sales of
8 services and tangible personal property sold to government,
9 charitable and nonprofit organizations, irrigation
10 districts and weed and pest control districts, the
11 following are exempt:

12

13 (E) Sales price of admission to ~~and user~~
14 ~~fees for~~ county or municipal owned recreation facilities
15 such as swimming pools, athletic facilities and recreation
16 centers;

17

18 (viii) For the purpose of exempting sales of
19 services and tangible personal property as an economic
20 incentive, the following are exempt:

21

22 (O) Until December 31, 2027, the sale or
23 lease of machinery to be used in this state directly and

1 predominantly in manufacturing tangible personal propertyⁱ_T
2 ~~if the sale or lease:~~

3

4 **39-15-106. Licenses; permits.**

5

6 (a) Every vendor shall obtain from the department a
7 sales tax license to conduct business in the state. ~~Any~~
8 ~~out of state vendor not otherwise subject to this article~~
9 ~~may voluntarily apply for a license from the department and~~
10 ~~if licensed, shall collect and remit the state sales tax~~
11 ~~imposed by W.S. 39-15-104.~~ The license shall be granted
12 only upon application stating the name and address of the
13 applicant, the character of the business in which the
14 applicant proposes to engage, the location of the proposed
15 business and other information as the department may
16 require. Effective July 1, 1997, a license fee of sixty
17 dollars (\$60.00) shall be required from each new vendor,
18 except for any remote vendor who has no requirement to
19 register in this state, or who is using one (1) of the
20 technology models pursuant to the streamlined sales and use
21 tax agreement. Failure of a vendor to timely file any
22 return may result in forfeiture of the license granted
23 under this section. The department shall charge sixty

1 dollars (\$60.00) for reinstatement of any forfeited
2 license. The department shall send any vendor who reports
3 no gross sales for three (3) consecutive years a form
4 prescribed by the department to show cause why the vendor's
5 license should not be revoked. The vendor shall complete
6 and file the report with the department within thirty (30)
7 days of receipt of the form. If the department finds just
8 cause for the vendor to retain the license, no further
9 action shall be taken. If the department finds just cause
10 to revoke the license, the vendor shall be notified of the
11 revocation. Any vendor whose license is revoked under this
12 subsection may appeal the decision to the state board of
13 equalization as provided in subsection (g) of this section.

14

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

16

17 (b) Payment. The following shall apply:

18

19 (i) Except as provided by paragraph (viii) of
20 this subsection, no vendor shall collect taxes imposed by
21 this article upon the sale of motor vehicles, house
22 trailers, trailer coaches, trailers or semitrailers. The
23 taxes imposed shall be collected by the county treasurer

1 prior to the first registration in Wyoming and not upon
2 subsequent registration by the same applicant. The county
3 treasurer may allow the taxes to be paid electronically
4 after the amount of sales tax has been determined by the
5 county treasurer. The county treasurer may charge a fee of
6 not more than the costs of processing the transaction but
7 not to exceed a fee of three percent (3%) as necessary to
8 recoup fees incurred due to electronic payments. The county
9 treasurer shall provide the applicant a receipt specifying
10 the amount of sales tax collected and noting any valid
11 exemption from sales tax. The county treasurer shall
12 collect and remit to the department the tax in effect in
13 the county of the owner's principal residence as indicated
14 on the owner's driver's license or other government issued
15 identification;

16

17 (xi) If a vendor or direct payer pays taxes due
18 and payable under this chapter on or before the fifteenth
19 day of the month that the taxes are due under paragraph (v)
20 of this subsection, a credit shall be allowed against the
21 taxes imposed by this chapter for expenses incurred by a
22 vendor or direct payer for the accounting and reporting of
23 taxes. ~~For the first six thousand two hundred fifty dollars~~

1 ~~(\$6,250.00) of tax due,~~ The credit is equal to one and
2 ninety-five hundredths percent (1.95%) of the amount of tax
3 due. ~~For any tax due in excess of six thousand two~~
4 ~~hundred fifty dollars (\$6,250.00), the credit for that~~
5 ~~additional amount shall be one percent (1%) of that amount,~~
6 provided that the total credit under this paragraph and
7 W.S. 39-16-107(b)(viii) shall not exceed five hundred
8 dollars (\$500.00) in any month. The vendor or direct payer
9 shall deduct the credit for each tax period on forms
10 prescribed and furnished by the department. The credit
11 shall be deducted only from the share of the tax that is
12 distributed to the general fund under W.S. 39-15-111(b)(i).

13

14 **39-15-109. Taxpayer remedies.**

15

16 (c) Refunds. The following shall apply:

17

18 (i) Any tax, penalty or interest which has been
19 erroneously paid, computed or remitted to the department by
20 a vendor shall either be credited against any subsequent
21 tax liability of the vendor or refunded. If a vendor
22 erroneously collects taxes from a taxpayer and remits those
23 taxes to the department, the vendor may seek a refund or

1 credit against subsequent tax liability only after the
2 vendor has refunded the erroneously collected tax to the
3 taxpayer that originally paid the tax to the vendor. If the
4 taxpayer that originally paid the tax to the vendor cannot
5 be identified, the tax shall not be refunded or credited to
6 the vendor. No credit or refund shall be allowed after
7 three (3) years from the date of overpayment. The receipt
8 of a claim for a refund by the department shall toll the
9 statute of limitations. All refund requests received by the
10 department of revenue shall be approved or denied within
11 ninety (90) days of receipt, provided that referral of a
12 refund request by the department of revenue to the
13 department of audit shall toll the ninety (90) day period
14 pending the outcome of the audit process. Any refund or
15 credit erroneously made or allowed may be recovered in an
16 action brought by the attorney general in any court of
17 competent jurisdiction;

18

19 **39-15-204. Taxation rate.**

20

21 (a) In addition to the state tax imposed under W.S.
22 39-15-101 through 39-15-111 any county of the state may
23 impose the following excise taxes and any city or town may

1 impose the taxes authorized by paragraphs (ii) and (vii) of
2 this subsection and any resort district may impose the tax
3 authorized by paragraph (v) of this subsection:

4

5 (v) An excise tax at a rate in increments of
6 one-half of one percent (.5%) not to exceed a rate of three
7 percent (3%) upon retail sales of tangible personal
8 property, admissions and services made within the district,
9 ~~by vendors physically situated within the district,~~ the
10 purpose of which is for general revenue for the resort
11 district;

12

13 **39-15-501. Sales from remote sellers.**

14

15 (a) Notwithstanding any other provision of law, any
16 seller of tangible personal property, admissions or
17 services which are subject to taxation under chapter 15 or
18 16 of this title who does not have a physical presence in
19 this state shall remit sales tax and follow all applicable
20 procedures and requirements of this chapter as if the
21 seller had a physical presence in this state once the
22 seller meets ~~either of~~ the following requirements for the

1 current calendar year or the immediately preceding calendar
2 year:

3

4 (i) The seller's gross revenue from the sale of
5 tangible personal property, admissions or services
6 delivered into this state exceeds one hundred thousand
7 dollars (\$100,000.00); ~~or~~

8

9 **Section 2.** W.S. 39-15-105(a)(viii)(O)(I), (II) and
10 (b) and 39-15-501(a)(ii) are repealed.

11

12 **Section 3.** This act is effective July 1, 2024.

13

14 (END)