

ORIGINAL HOUSE
BILL NO. HB0009

ENROLLED ACT NO. 32, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2024 BUDGET SESSION

AN ACT relating to taxation and revenue; amending the deadline for providing fuel tax return and license information when requested by the department of transportation; specifying applicability; and providing for an effective date.

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

Section 1. W.S. 39-17-107(c)(ii), 39-17-207(c)(ii) and 39-17-307(c)(ii) are amended to read:

39-17-107. Compliance; collection procedures.

(c) Timelines. The following shall apply:

(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax return, application or claim for refund or credit shall be deemed not filed. The licensee shall have ~~ten (10)~~ fifteen (15) business days to provide the information requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within ~~ten (10)~~ fifteen (15) business days, the tax return or license application shall be deemed to have been timely filed;

39-17-207. Compliance; collection procedures.

(c) Timelines. The following shall apply:

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(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax return, application or claim for refund or credit shall be deemed not filed. The licensee shall have ~~ten (10)~~ fifteen (15) business days to provide the information requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within ~~ten (10)~~ fifteen (15) business days, the tax return or license application shall be deemed to have been timely filed;

39-17-307. Compliance; collection procedures.

(c) Timelines. The following shall apply:

(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax return, application or claim for refund or credit shall be deemed not filed. The licensee shall have ~~ten (10)~~ fifteen (15) business days to provide the information requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within ~~ten (10)~~ fifteen (15) business days, the tax return or license application shall be deemed to have been timely filed;

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Section 2. This act shall apply to all information requests made by the department of transportation under W.S. 39-17-107(c)(ii), 39-17-207(c)(ii) and 39-17-307(c)(ii) on and after the effective date of this act.

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

(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