

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

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

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

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

39-15-101. Definitions.

(a) As used in this article:

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

39-15-103. Imposition.

(a) Taxable event. The following shall apply:

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

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

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

39-15-105. Exemptions.

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

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

(E) Sales of power or fuel to a person ~~engaged in the transportation business~~ transporting tangible personal property by railroad or by pipeline when the ~~same power or fuel~~ is consumed directly in generating motive power for actual transportation purposes, except power or fuel which is not taxed as gasoline or gasohol under W.S. 39-17-101 through 39-17-111 or as diesel fuel under W.S. 39-17-201 through 39-17-211 and which is used to propel a motor vehicle upon the highway as defined in W.S. 39-17-201(a)(xii);

(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, irrigation

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

districts and weed and pest control districts, the following are exempt:

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

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

(O) Until December 31, 2027, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property; ~~if the sale or lease;~~

39-15-106. Licenses; permits.

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

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

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

39-15-107. Compliance; collection procedures.

(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 the amount of sales tax collected and noting any valid

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

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 as indicated on the owner's driver's license or other government issued identification;

(xi) If a vendor or direct payer pays taxes due and payable under this chapter on or before the fifteenth day of the month that the taxes are due under paragraph (v) of this subsection, a credit shall be allowed against the taxes imposed by this chapter for expenses incurred by a vendor or direct payer for the accounting and reporting of taxes. ~~For the first six thousand two hundred fifty dollars (\$6,250.00) of tax due,~~ The credit is equal to one and ninety-five hundredths percent (1.95%) of the amount of tax due. ~~For any tax due in excess of six thousand two hundred fifty dollars (\$6,250.00), the credit for that additional amount shall be one percent (1%) of that amount,~~ provided that the total credit under this paragraph and W.S. 39-16-107(b)(viii) shall not exceed five hundred dollars (\$500.00) in any month. The vendor or direct payer shall deduct the credit for each tax period on forms prescribed and furnished by the department. The credit shall be deducted only from the share of the tax that is distributed to the general fund under W.S. 39-15-111(b)(i).

39-15-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

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

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

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

39-15-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-15-101 through 39-15-111 any county of the state may impose the following excise taxes and any city or town may impose the taxes authorized by paragraphs (ii) and (vii) of this subsection and any resort district may impose the tax authorized by paragraph (v) of this subsection:

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

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

39-15-501. Sales from remote sellers.

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

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

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

ORIGINAL HOUSE
BILL NO. HB0197

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

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

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