

ORIGINAL HOUSE
BILL NO. HB0040

ENROLLED ACT NO. 20, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;

39-16-105. Exemptions.

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

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

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

39-16-106. Licenses; permits.

(a) Every vendor shall register with the department of revenue, giving the name and address of all agents operating in the state and the location of all places of business together with other information as required by the department. Effective July 1, 1997, a license fee of sixty

ORIGINAL HOUSE
BILL NO. HB0040

ENROLLED ACT NO. 20, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

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 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. ~~Any out of state vendor not otherwise subject to this article may voluntarily register with the department and if registered, shall collect and remit the state use tax imposed by W.S. 39-16-104.~~

39-16-107. Compliance; collection procedures.

(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 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

ORIGINAL HOUSE
BILL NO. HB0040

ENROLLED ACT NO. 20, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

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

(viii) 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 (a)(i) of this section, 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. 39-15-107(b)(xi) 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. 39-16-111(b)(i);

39-16-109. 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

ORIGINAL HOUSE
BILL NO. HB0040

ENROLLED ACT NO. 20, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

a vendor shall on department approval be credited against any subsequent tax liability from the payee or may be refunded. If a vendor erroneously collects taxes from a taxpayer and remits those 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 a court of competent jurisdiction in Laramie county, Wyoming.

Section 2. W.S. 39-16-105(a)(viii)(D)(I), (II) and (b) are repealed.

ORIGINAL HOUSE
BILL NO. HB0040

ENROLLED ACT NO. 20, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

Section 3. This act is effective July 1, 2025.

(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