

HOUSE BILL NO. HB0038

Ad valorem taxation-payment and credit of penalties.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; amending how
2 penalties collected for failure to file specified tax
3 statements are paid and credited; and providing for an
4 effective date.

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

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8 **Section 1.** W.S. 39-13-108(c)(ii)(B) is amended to
9 read:

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11 **39-13-108. Enforcement.**

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13 (c) Offenses and penalties. The following shall
14 apply:

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16 (ii) Penalties. The following shall apply:

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2 (B) Any person failing to file the
3 statement provided by W.S. 39-13-107(a)(ii)(A) or (B) is
4 subject to a penalty of not more than five hundred dollars
5 (\$500.00) plus not more than one hundred dollars (\$100.00)
6 for each day's failure to file the statement, to be
7 recovered by an action in the name of the state of Wyoming
8 brought by the attorney general at the request of the
9 department. The department may waive the penalties imposed
10 by this subsection as part of a settlement or for any other
11 good cause shown. Penalties collected shall be ~~credited~~
12 ~~paid~~ to the state ~~school foundation program account~~
13 ~~treasurer and credited as provided in W.S. 8-1-109;~~

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15 **Section 2.** This act is effective immediately upon
16 completion of all acts necessary for a bill to become law
17 as provided by Article 4, Section 8 of the Wyoming
18 Constitution.

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(END)