

HOUSE BILL NO. HB0040

Sales and use tax revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales and use tax; revising use tax
 2 provisions to conform to the corresponding sales tax
 3 provisions; clarifying a definition; clarifying the use tax
 4 exemption for machinery used in manufacturing; clarifying
 5 licensing and compliance provisions; revising refund
 6 provisions; repealing conflicting provisions; and providing
 7 for an effective date.

8

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

10

11 **Section** **1.** W.S. 39-16-101(a)(x),
 12 39-16-105(a)(viii)(D)(intro), 39-16-106(a),
 13 39-16-107(b)(ii) and (viii) and 39-16-109(c)(i) are amended
 14 to read:

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16 **39-16-101. Definitions.**

1

2 (a) As used in this article:

3

4 (x) "Vendor" means any person engaged in the
5 business of selling at retail or wholesale tangible
6 personal property, having or maintaining within this state,
7 directly or by any subsidiary, an office, distribution
8 house, sales house, warehouse or other place of business,
9 or any agents operating or soliciting sales or advertising
10 within this state under the authority of the vendor or its
11 subsidiary, regardless of whether the place of business or
12 agent is located in the state permanently or temporarily or
13 whether the vendor or subsidiary is qualified to do
14 business within this state. A person is not in the business
15 of selling tangible personal property that is subject to
16 taxation under this article if selling tangible personal
17 property is not a habitual or regular activity of the
18 person. Agents acting under the authority of the vendor
19 include but are not limited to truckers, peddlers,
20 canvassers, salespersons, representatives, employees,
21 supervisors, distributors, delivery persons or any other
22 persons performing services in this state. "Vendor" also
23 includes every person who engages in regular or systematic

1 solicitation by three (3) or more separate transmittances
2 of an advertisement or advertisements in any twelve (12)
3 month period in a consumer market in this state by the
4 distribution of catalogs, periodicals, advertising flyers,
5 or other advertising, or by means of print, radio,
6 television or other electronic media, by mail, telegraph,
7 telephone, computer data base, cable, optic, microwave,
8 satellite or other communication system for the purpose of
9 effecting retail sales of tangible personal property;

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11 **39-16-105. Exemptions.**

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

15

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

19

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

23 ~~if the sale or lease:~~

1

2 **39-16-106. Licenses; permits.**

3

4 (a) Every vendor shall register with the department
5 of revenue, giving the name and address of all agents
6 operating in the state and the location of all places of
7 business together with other information as required by the
8 department. Effective July 1, 1997, a license fee of sixty
9 dollars (\$60.00) shall be required from each new vendor,
10 except for any remote vendor who has no requirement to
11 register in this state, or who is using one (1) of the
12 technology models pursuant to the streamlined sales and use
13 tax agreement. Failure of a vendor to timely file any
14 return may result in forfeiture of the license granted
15 under this section. The department shall charge sixty
16 dollars (\$60.00) for reinstatement of any forfeited
17 license. ~~Any out-of-state vendor not otherwise subject to
18 this article may voluntarily register with the department
19 and if registered, shall collect and remit the state use
20 tax imposed by W.S. 39-16-104.~~

21

22 **39-16-107. Compliance; collection procedures.**

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1 (b) Payment. The following shall apply:

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3 (ii) Except as provided by paragraph (iv) of
4 this subsection, no vendor shall collect the taxes imposed
5 by this article upon the sale of motor vehicles, house
6 trailers, trailer coaches, trailers or semitrailers as
7 defined by W.S. 31-1-101. The taxes imposed shall be
8 collected by the county treasurer prior to the first
9 registration in Wyoming and not upon subsequent
10 registration by the same owner. The county treasurer may
11 allow the taxes to be paid electronically after the amount
12 of taxes has been determined by the county treasurer. The
13 county treasurer may charge a fee of not more than the
14 costs of processing the transaction but not to exceed a fee
15 of three percent (3%) as necessary to recoup fees incurred
16 due to electronic payments. The county treasurer shall
17 provide the applicant a receipt specifying the amount of
18 use tax collected and noting any valid exemption from use
19 tax. The county treasurer shall collect and remit to the
20 department the tax in effect in the county of the owner's
21 principal residence as indicated on the owner's driver's
22 license or other government issued identification. The tax
23 shall not be collected if previously registered by the same

1 nonresident owner in another state. The county treasurer
2 may also collect the tax due and any interest, penalties or
3 costs of collection through the use of a collection agency
4 or by the filing of a civil action;

5

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

1 that is distributed to the general fund under W.S.
2 39-16-111(b)(i);

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4 **39-16-109. Taxpayer remedies.**

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6 (c) Refunds. The following shall apply:

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8 (i) Any tax, penalty or interest which has been
9 erroneously paid, computed or remitted to the department by
10 a vendor shall on department approval be credited against
11 any subsequent tax liability from the payee or may be
12 refunded. If a vendor erroneously collects taxes from a
13 taxpayer and remits those taxes to the department, the
14 vendor may seek a refund or credit against subsequent tax
15 liability only after the vendor has refunded the
16 erroneously collected tax to the taxpayer that originally
17 paid the tax to the vendor. If the taxpayer that originally
18 paid the tax to the vendor cannot be identified, the tax
19 shall not be refunded or credited to the vendor. No credit
20 or refund shall be allowed after three (3) years from the
21 date of overpayment. The receipt of a claim for a refund by
22 the department shall toll the statute of limitations. All
23 refund requests received by the department of revenue shall

1 be approved or denied within ninety (90) days of receipt,
2 provided that referral of a refund request by the
3 department of revenue to the department of audit shall toll
4 the ninety (90) day period pending the outcome of the audit
5 process. Any refund or credit erroneously made or allowed
6 may be recovered in an action brought by the attorney
7 general in a court of competent jurisdiction in Laramie
8 county, Wyoming.

9

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

12

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

14

15 (END)